

ANNUAL REPORT  
OF THE  
SECRETARY OF THE TREASURY  
ON THE  
STATE OF THE FINANCES  
FOR  
THE YEAR 1886.

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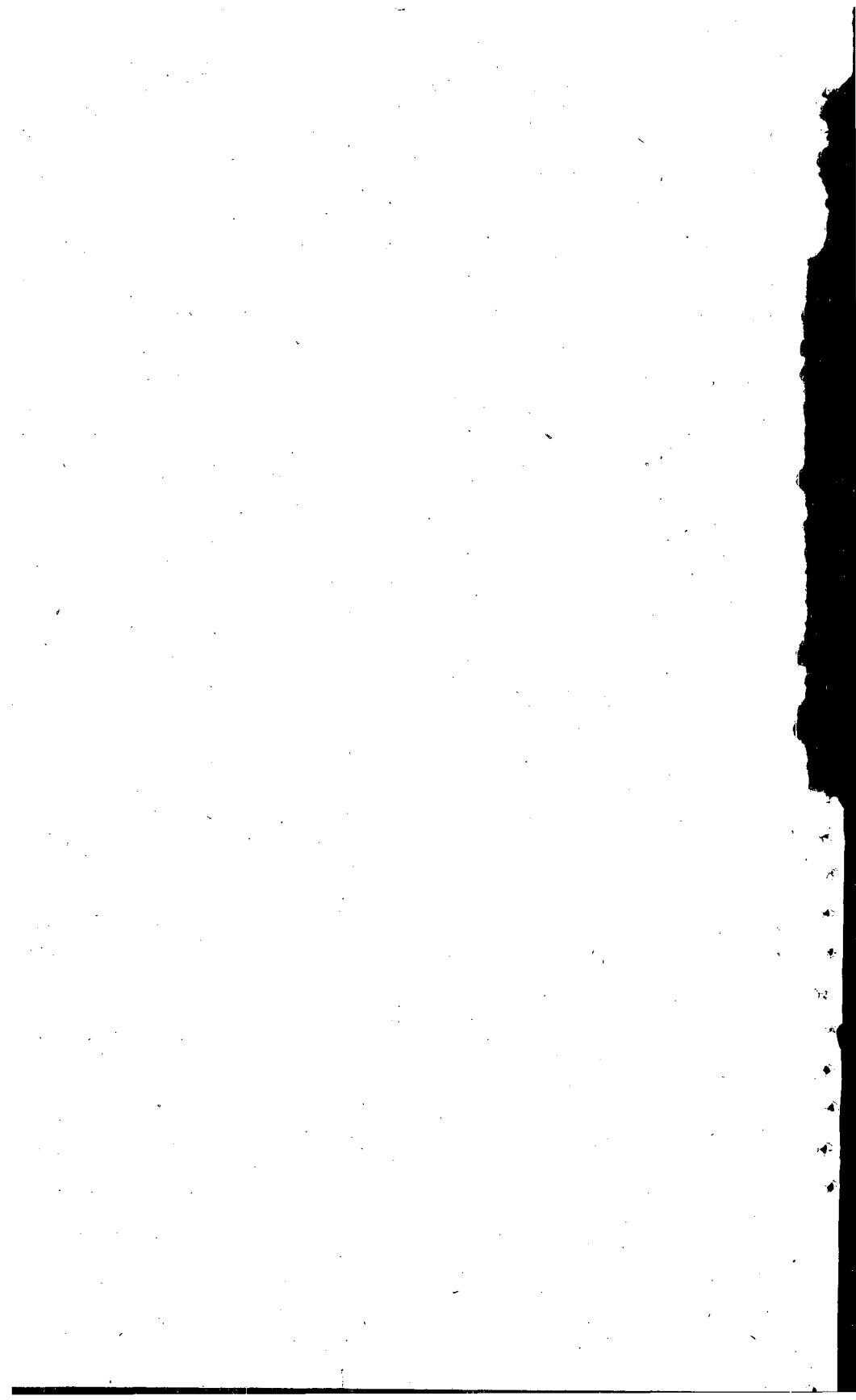
IN TWO VOLUMES.

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FINANCE.

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# REPORT.

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TREASURY DEPARTMENT,

Washington, December 6, 1886.

SIR: In compliance with Section 257, Revised Statutes, I herewith report to Congress (Appendix A) "estimates of the public revenue and public expenditures for the fiscal year current;" with an exhibit (Appendix B) of the receipts and expenditures for the last fiscal year; and a statement of the public indebtedness and of the assets and liabilities of the Treasury on November 1, 1885, and November 1, 1886, and of the payments and changes of the funded debt during the same twelve months; besides other tabular statements, records, and comparisons, and the annual reports to me (Appendix I) from the heads of bureaus and other officers in this Department.

In compliance with Section 248, Revised Statutes, I have also endeavored to "digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit," thereto allotting the time which recovery from a tedious illness obliged me to withhold from official routine.

## THE SILVER QUESTION.

Since the date of my last annual report, the attitude of an important government toward the silver question has been changed. The matter is of consequence, and requires detail.

Last December the results of our special mission to the governments of France, Germany, and Great Britain had just been obtained, and were as follows:

The French Government remained of the same mind as when it had united with the Government of the United States in calling the International Monetary Conference of 1881. The German Government deemed the co-operation of Great Britain in any change a *sine qua non*. The Government of Great Britain, administered by the same party and principal persons then as now, saw no reason to depart from the position held by that Government at the International Monetary Conferences of 1878 and 1881.

The position which the delegates of the British Government were instructed to take at each of those conferences had been adverse to the

object sought by the United States. That object was the opening of the mints of the governments of the United States of America and of the leading European States to the free coinage of both gold and silver into unlimited legal-tender money at a ratio fixed by international agreement.

Thus, at the International Monetary Conference of 1878, the British delegates had led Mons. Leon Say, the first French delegate, and a majority of the conferees, to declare that silver, like gold, of course, must be kept a monetary metal, but each State or group of States must act for itself in the choice and the minting. An international ratio being pronounced undebatable since the bimetallic States did not undertake an unlimited coinage of silver, the British delegates further declared their hope that every State would not prefer gold, while insisting upon Great Britain keeping to her own preferences, and that a fixed ratio was "utterly impracticable." These declarations, of course, frustrated the object of the United States in calling the International Monetary Conference of 1878.

During the next three years, the powerful polemic of Mons. Henry Cernuschi revolutionized the opinion of leading men in Europe, and terminated the dependence of France upon Great Britain. The Government of France joined the Government of the United States in calling the next International Monetary Conference, held at Paris in 1881. The object of the United States, now supported by the invaluable concurrence of "the greatest among the great metallic powers," was again the same—the opening of the mints of a group of such powers to the free coinage of gold and silver, at a ratio fixed by international agreement, into unlimited legal-tender money. The delegates for Great Britain declared that their monetary system since 1816 had rested on gold as a single standard; that this system had satisfied all the needs of the country without giving rise to the difficulties manifest elsewhere under other systems, and for these reasons it had been accepted by the governments of all parties and by the nation. The Government of Great Britain, therefore, could not take part in a conference as supporting the principles proposed, and her delegate was not permitted to vote. This declaration, of course, frustrated the object in assembling the International Monetary Conference of 1881, for the Government of Germany, following the lead of Great Britain, was resolved to retain a monetary system like hers.

I am informed by the Secretary of State that the above declaration of 1881, in respect to the support given by the Governments of all parties to the present monetary system of Great Britain, was in the summer of 1885

reiterated to our special commissioner, Mr. Manton Marble, not more clearly by the highest officials than by the most eminent characters of the opposite party who had just resigned the seals of office. In January of the present year, however, before the return of those opponents to office, a correspondence was opened between two departments of the British executive, (by the India office with the Treasury,) which marked the point of a new departure.

#### NEW GOLD AND SILVER COMMISSION IN GREAT BRITAIN.

The first letter from the then Secretary of State for India ended as follows:

"Lord Randolph Churchill \* \* \* desires at the same time most earnestly to press upon my Lords the importance of making every endeavor that is possible to bring about, by international agreement, some settlement of the question how the free coinage of silver may be revived, and the comparative stability of the relative value of gold and silver, which is so essential for the regular course of trade, and which is of vital importance to India, may be secured."

This urgency was supported by a telegram from the Government of India, saying:

"We are of opinion that the interests of British India imperatively demand that a determined effort should be made to settle the silver question by international agreement. Until this is done, we are drifting into a position of the most serious financial embarrassment, in regard to the consequences of which, not only as regards our financial position, but in respect of measures of taxation in relation to our rule in British India, it is impossible not to be seriously apprehensive."

The rejoinder (May 31) of the Treasury, then for a brief while under the direction of Mr. Gladstone's government, maintained the position traditional in both parties, supporting the same by the authority of Lord Randolph Churchill's associate and predecessor, Sir Stafford Northcote, and closing as follows:

"It is obvious that her Majesty's Government could take no measures for summoning or co-operating in a new monetary conference until they had previously determined what policy they should initiate or consent to. The whole subject is understood to be under consideration of the Royal Commission on the Depression of Trade, but my Lords can find nothing in the correspondence and information before them which should induce them to depart from the instructions given to the representative of this country at the conference of 1881."

The third report, last summer, of the said Royal Commission, of which Lord Iddesleigh (Northcote) is chairman, after reference to every cause for the changed relative value of the two metals, except the first cause, to which I shall presently allude, ended by recommending a special gold and silver commission.

By the return of the Tory party to power in the elections of July, that recommendation fell into the hands of those who had made it. In September, the Royal Gold and Silver Commission was created, as a petition signed by 243 members of the House of Commons had requested that it should be,

“To inquire whether it is possible to suggest any remedies within the power of the legislature or the Government *by itself or in concert with other powers*, which would be effectual in removing or palliating the evils or inconveniences thus caused, without injustice to other interests and without causing other evils or inconveniences equally great. Lastly, if the commission are of opinion that this is possible, they should state the precise form which such remedies should take, and the manner in which they should be applied.”

But the return of the Tory party to power was signalized by a new distribution of cabinet offices. The First Lord of the Treasury (Iddesleigh) and the Chancellor of the Exchequer, (Hicks-Beach,) who had successively held the leadership of the House of Commons, and whose opinions had been cited by Mr. Gladstone's government for a rebuke to the India Office, were translated to other functions: whereas the former Secretary of State for India, who, in January, had urged every endeavor for an international agreement to revive the free coinage of silver, took the chancellorship of the exchequer and the leadership of the House of Commons. In that place and office Lord Randolph Churchill announced, on the 7th of September, the members of the Gold and Silver Commission. Its chairman, a vice-president of the Bi-metallic League, and one of its expert members, the financial secretary of the Government of India, are known by those who concern themselves with the views of thinkers on this subject, to share in the belief that an international agreement to open the mints of leading governments to the free coinage at a fixed ratio of both gold and silver into unlimited legal-tender money would suffice to restore the relative value of the two metals to their old stability.

Whatever may be the conclusions of this commission, whatever the prosperity of those conclusions with cabinets or parliaments, its appointment and character mark a change in the attitude of the British Government toward that belief, at least from indifference to considerate attention. The change is important. Nevertheless, weighty are the words of Mr. Gladstone's government, reiterated last May: “An entire change in public opinion must take place before a change of monetary policy in this country could be seriously contemplated.” While men of light and leading may strive to form public opinion in a matter of critical importance to the general prosperity, but so recondite that not one Englishman in a hundred thousand is capable to form a judgment

on it, and so repellent that not half the capable will try, yet, even for agreement among the competent, silence among the incompetent, and faith among the masses, time will be necessary. Moreover, in Great Britain as elsewhere, it has been the fashion to discredit, as the mere schemes of currency-mongers or of ignorant inflationists, a bimetallic theory of money long prevalent in the successful practice of nations, but which owes both its scientific statement and authority to a generation later than that which could but conceive an Anglo-centric monetary system. Apart from prejudice, wont and use will make it difficult, like the change to the modern theory of the planetary movements, for a generation born and bred since 1816 to interpret the function of money from a universal instead of an insular point of view.

I am, therefore, far from supposing that the recent heavy fall of silver compared with gold, and its effects upon Indian finance and English trade have dispelled an illusion prevalent in Great Britain for seventy years, or that the changed attitude of her present Government amounts to a candid confession that the act of a British Parliament in 1816 was the fount and origin of the present great disturbance of the monetary peace of the world, which her persistence in error has aggravated and prolonged.

#### THE BRITISH GOLD-STANDARD ILLUSION—ORIGIN OF THE MONETARY DISLOCATION.

The illusion consists in seeing the standard measure of commodity-prices throughout Great Britain, in the gold exclusively coined by her mints, instead of in the silver and gold of the world.

The illusion is extraordinary, for it has not been denied by her greatest economists that prices are an expression (in terms of any national monetary unit embodied in coin) of the relation between the quantities of the two metals and of commodities. Nor has it been imagined that London prices expressed the relation between the quantities of gold only and of commodities, Calcutta prices the relation between the quantities of silver and of commodities, Paris prices the relation, on a third and different scale, between the quantities of the two metals and of commodities. The fact, too, is apparent, that prices are one, though expressed in many languages—the language of each nation's monetary unit, which unit may here be embodied in gold alone, or there in silver alone, or elsewhere in both silver and gold, in pounds sterling, dollars, rupees, francs, marks.

Nevertheless, it is supposed that in 1816 Great Britain did have a choice among standards, got the best, and, holding up the same by

her independent act and authority ever since in her world-wide commerce, that gold alone has been her standard measure of prices, "satisfying all her needs without giving rise to the difficulties manifest elsewhere among other systems."

What Great Britain did by the act of 1816 was to close, then and thereafter, her mints to the free coinage of silver into full legal-tender money, leaving them open for the free coinage of gold alone into full legal-tender money.

In fact, Great Britain's monetary standard, then as before and thereafter, which measured and scored all commodity-prices for herself and the trading nations of both hemispheres, consisted of all the gold and silver of the world. Its prevalence was in this wise: one nation or more gave free coinage to silver alone into full legal-tender money, another nation or more gave free coinage to gold alone into full legal-tender money, another coined both metals into full legal-tender-money, and, fixing the different weights of the two metals which should have the same debt-paying and purchasing power, kept in use so large coined stocks of both as to make her ratio prevalent. Gold, therefore, had in its proportion as much paying power wherever silver alone had free coinage as where both were coined. Silver, therefore, had in its proportion as much purchasing power where gold alone had free coinage as where both were coined. The two metals were thus joined practically in a universal money, and the general range of prices which it measured was identical, other things being equal, in Great Britain and elsewhere. In other words, the silver coinage which England shirked in 1816 was elsewhere done; the free coinage at a fixed ratio into full legal-tender money, which she had previously proffered, both to all the gold and all the silver anywhere mined or melted, was elsewhere actively maintained for sixty years. She neither had a different standard nor a single gold standard; she was merely a factor in the general equilibrium of monometallic coinages, which France, by a bimetallic coinage, had power to keep stable. The dependence of Great Britain was absolute at the time her independence was most vaunted.

Thus Great Britain's exclusion of silver from mintage into unlimited legal-tender money in 1816 did not at once promote the disuse of that metal in international transactions, not even those in which her merchants and bankers were themselves concerned; nor did it disturb the ratio of weight at which the two metals were given and received as of equal value; nor did it affect that range of prices, the resultant of the world's industries and exchanges measured against the extant aggregate of the two monetary metals, so long as great mints were elsewhere open

and ready to coin both into money that was equally a lawful tender in fulfilment of every contract or payment of debt created in the daily course of those industries and exchanges; nor until 1873 did Great Britain's pursuit of an illusory standard finally disclose its pregnant mischief.

#### CRISIS AND COURSE OF THE MONETARY DISLOCATION.

The mischief pregnant in Great Britain's silver boycott of 1816 leaped to light when Germany, in 1873, imitated that imperial blunder. Of the growth of British commerce, one uninfluential circumstance, one mere concomitant (her exclusion of silver from mintage into full legal-tender coins) was deemed a cause. Called by the illusory name of the single gold standard, vaunted by Great Britain herself as "a monetary system under which she has enjoyed much prosperity," and thus accredited as a partial secret of the greatness of her commercial empire, it obtained the admiration of a rising power, then more exercised in the military than the industrial arts, and but recently consolidated into political unity after a gigantic war. Equipped with the ransom paid into the Imperial Treasury by a rich but vanquished power, the statesmen of Germany determined, at any cost, to possess her of the gold fetic.

Closing her mints to the further coinage of silver, retiring from circulation her silver theretofore exclusively coined and seeking to effect its substitution through the open mints of France for the gold of France, throwing large quantities of silver upon the English market at short intervals and in unknown amounts for sale, Germany, by her legislation of 1871-73 thus conceived in the likeness of Great Britain's legislation of 1816, and, together therewith, immediately caused a great monetary disturbance.

France, in presence of the silver flood from Germany, distrusted the power of her open mints alone to maintain the ratio of the two metals under free coinage of both, as almost alone she had done during the immensely greater inundation of gold from the new mines of California and Australia; and first restricting her mintage, (which neither defeated the purpose of Germany, as prompt closure would have done, nor deprived it of importance as continued free coinage would have done,) at last closed her mints altogether to the further free coinage of silver for the public into money of unlimited legal tender; and thus, at last, was subverted the monetary peace of the world.

Since that date, nowhere in the world has the mint of any great government, which coined either metal into full legal-tender money, coined the other metal into full legal-tender money at any ratio.

Thus was ended for a time that legal fusion, so to speak, of the two metals into one monetary measure, which the free coinage of both, and the legal-tender quality imparted to both in a fixed ratio, had made a practically complete fusion.

Thus was ended the prevalence of an ancient acceptable bimetallic standard and measure of commodity-prices—the mass of the two monetary metals, fused by free coinage, a fixed ratio, and the full legal-tender power, into one metal money and price-measurer.

Thus began the confusion of two unconjoined monometallic measures, throughout a world all knit together in commercial unity.

Thus began the great monetary dislocation.

Displaced for a time was the world's normal use of one common standard of prices. The superiority of gold and silver joined, as a thing in kind and amount, of all things best suited to be that standard, appears, as I have said, "first, in this, that it is an amount not to be varied by legislative wisdom; second, that it is an amount not to be considerably varied by any single generation of men, for that the annual increment is too small in proportion to the total mass, already huge, which slowly grows from age to age. That total mass, by its hugeness, its invariableness, its indestructibility, is a miracle among measures. Standing over against the vast aggregate of human commodities, mostly perishable, which sinks and swells with seed-time and harvest as the seasons change, and of which the unconsumed and more or less imperishable part is so small, the monetary metals of the world are the most trustworthy attainable measure of value."

What has followed that displacement? Beginning in 1873 and continuing through minor fluctuations until now, there has been a demonstrated fall in the prices of the chief marketable commodities of man's use more than countervailing the demonstrated rise of prices, from 1848 to 1865, which followed the addition of \$1,900,000,000 to the world's previous stock of gold.

Gold being merchandise in countries giving free coinage into unlimited legal-tender money to silver alone, and silver being merchandise in countries giving free coinage into unlimited legal-tender money to gold alone, and the fixity of price of either metal thus having ceased (becoming as impossible as fixity of price for wheat or iron) in any country where the other metal alone has free coinage, it has also occurred that the price of silver, measured by the same measure as the falling prices of commodities since 1873, has fallen in closely parallel or following fluctuations as far. (Appendix C.)



## CONDITIONS OF MONETARY ORDER.

The essential conditions of that old monetary order in their last analysis seem to be these:

1. Mints open to the public for the free coinage of gold.
2. Mints open to the public for the free coinage of silver.
3. Coined gold a full legal tender.
4. Coined silver a full legal tender.
5. Mints open to the public for the free coinage of silver and of gold.
6. Rated equivalence of both metals in such coinage, fixed by States powerful enough to make and keep it prevalent.

These conditions, it is obvious, operate everywhere the inclusion of the uncoined metals as potential money with the coined metals as actual money,—enlarging the great measure. They render more than trivial, they nullify any variations in the petty increment from the mines, or in the pettier decrement from abrasion, loss, or non-monetary uses. They enable us to map past errors with precision, and to test the policy of steps by any nation toward a restoration of the monetary order.

These joint conditions were the security that changes in prices should be due for every commodity to special and natural causes, and not a monetary cause, and should be due to no change in the whole monetary measure or unit of measure, but in every case to the varying cost of production as man's inventions and industries more easily subdued the matter and the forces of nature, or to other such secular and intrinsic circumstance of fluctuation.

Obviously these conditions would have been violated by adoption of the proposal of Chevalier and Cobden. Had the right of free monetization been withdrawn from the owners and miners of gold as it has been recently withdrawn from the owners and miners of silver by nations previously giving the right to both, it must be believed that the purchasing power of gold compared to that of silver would have been similarly diminished, and that, instead of a silver question, a gold question would now be perplexing legislatures and statesmen. In either event, there could but be a world-wide monetary dislocation, causing ever-falling prices and a long depression of trade.

These joint conditions of the existence as of the restoration of the monetary order exhibit in a befitting light the main features of our own monetary history, and the debates which have raged around "demonetization" and the acts of 1873 and 1878.

## XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

### UNITED STATES MONETARY HISTORY—ACTS OF 1873 AND 1878 ALIKE AND IRRELEVANT.

The act of 1873, we are told, “demonetized” the standard silver dollar; the act of 1878, we are told, remonetized it; and that, we are told, is the whole of the matter.

In fact, those two acts are so nearly identical that a common authorship might be suspected. The fate is odd which apports blessing and cursing inversely to both.

The act of 1873 has been denounced and praised for demonetizing silver, which it did not do. It retired no silver coin from circulation. It caused no coin to be sold as bullion. It withdrew the full legal-tender quality from no silver coined. It did limit monetization to Treasury purchases for fractional coin.

The act of 1878 has been praised and denounced for remonetizing silver, which it did not do. It did limit monetization to Treasury purchases for non-fractional coin.

The act of 1873 took a sure way to keep all our fractional silver coin at home.

The act of 1878 took a sure way to keep all our non-fractional silver coin at home.

The two acts are also alike in missing the point of the monetary difficulty and escaping detection of their own true character. The act of 1878 is only singular in both mistaking the true object and also missing what it aimed at.

The method of the two acts is identical. Exportation would only be possible at a loss on the silver coined under either act. In both acts monetization is denied except to Treasury purchases.

The door of the Mint is shut to the public by both acts.

Both acts are innocent of a share in causing the monetary dislocation, although the act of 1878 helps to prolong it.

In 1873 we had not escaped the paper-money plague, and our resumption of the use of the two metals and current redemption of paper did not begin till the monetary dislocation was far advanced.

By the act of 1878 the monetary dislocation could be neither caused nor cured. Its limited monetization since 1878 has absorbed more silver than the total amount demonetized by Germany since 1873. It does not counteract the monetary dislocation. The monetary stock of the four leading powers, who all in 1878 had neither too much nor less than enough, is now greater than then by the aid of the United States,—thus confuting the money-famine theories. Still it does not redress the monetary dislocation.

The action of the United States in 1834, changing the ratio from 15 to 16, had forestalled the act of 1873. To open our mints for the coinage of silver at 16 to 1 of gold, while France was coining silver at 15½ to 1 of gold, was, so to say, equivalent to closing our mints to the coinage of silver at all. Two ratios cannot live together face to face, as Sir Isaac Newton, master of the Mint, explained nearly two centuries ago. In the money world from that year the United States became a gold monometallic power, and such they have ever since remained, both when they did intend to and when they did not. Albert Gallatin was, perhaps, the only man in the United States at that time competent to give advice upon a ratio or coinage difficulty, and Congress rejected his advice. But the error of the United States was the outcome of ignorance, not, like Great Britain's error, the outcome of an illusion also; and 1834 was the date, not at which *cis*-Atlantic demonetization of silver began, but the date at which its monetization was nullified by an ill-judged ratio. The arguments that anything newly injurious to silver was done by the act of 1873, are arguments offered only by those who are not quite familiar with their subject. The act of 1878 is public confession that by the closure of the French mint to the free coinage of silver, our act of 1873, not then a necessity, was become a necessity in that particular, and so was never repealed, but merely enlarged and confirmed. It was enlarged by adding to discretionary Treasury purchases of silver for the mintage of fractional coin, compulsory Treasury purchases of silver for the mintage of non-fractional coin. It was confirmed on the point of withholding free coinage of silver.

Our whole monetary history, bearing always the marks of good faith, is not less instructive. It may be comprised in four chapters:

1. 1792 to 1834, when we had a plenty of silver, but managed by act of Congress (April 2, 1792) to shunt all our gold into European mints.

2. 1834 to 1862, when we had a plenty of gold, but managed by another act of Congress (July 31, 1834) to shunt all our silver into European mints.

3. 1862 to 1878, when, by three acts of Congress, (February 25 and July 11, 1862, and March 3, 1863,) except the gold required for customs taxes, we managed to shunt both our gold and silver abroad.

4. 1878 to date, when, by act of Congress (February 28, 1878) we have managed to dam up the major part of our silver product against the possibility of exportation.

#### EFFECT ON COINAGE, OF LEGAL-TENDER FUNCTION.

The enhancement in value of both metals, due to their general employment as legal-tender money, is great, though immeasurable. That

enhancement in large degree survives the monetary dislocation which consists in the disjoining of the two metals, one or the other of them being now mere merchandise in every country in the world. For while no nation or group of nations possessing a sufficient stock of both metals now conjoins the two moneys into one money by the free coinage of both metals at a fixed ratio into one common purchasing power and price-measurer, as they were long conjoined, silver still has free coinage into full legal-tender money in India, Central and South America, gold still has free coinage into full legal-tender money in Europe and here. The enhancement of one metal is sometimes decried by those who overlook their own share in the enhancement of the other. In England, official warnings as to the "results of any attempt artificially to enhance the gold price of silver" have been spoken and thought logical, as if some such impossibility were attempted as putting up permanently the gold price of wheat or some other article of mere merchandise.

It was affirmed by Mr. Gladstone's government in 1881 that "it has been the policy of this country to emancipate commercial transactions as far as possible from legal control, and to impose no unnecessary restrictions upon the interchange of commodities. To fix the relative value of gold and silver by law would be to enter upon a course directly at variance with this principle, and would be regarded as an arbitrary interference with a natural law not justified by any pressing necessity." Too much honor cannot be rendered to the principle, but here it is not fairly in question. Prior to 1816, Great Britain had always fixed the relative value of gold and silver by law, and in 1816 entered upon a course in which, being joined in 1873 by Germany, the outcome was the subversion of their ancient, fixed, and prevalent relative value in law, which must be at least as objectionable as fixing it anew—a course that meanwhile continued to enhance the value of one of the metals in relation to all commodities, which must be as "arbitrary" as interfering with the relative value of the two metals to one another. The "natural law" should be named and described, if possible, which underwent no "arbitrary interference" when England made of gold alone a legal-tender metal in 1816, and of silver alone a legal tender metal in India in 1834, but which would not escape "arbitrary interference" if now, as before 1816, both gold and silver were to be enhanced in current use and value by laws of Great Britain conferring in accord with other nations upon both metals when coined the quality of being a legal tender in payment of debt.

## THE SILVER TROUBLE UNIVERSAL—REMEDY INTERNATIONAL.

That "constitutions grow and are not made" has no better illustration in the history of our civilization than this unconscious growth and uncontrived accordance of human societies, imperfect yet effectual, in the founding, and keeping fairly stable a general legal-tender money. It was not born of philanthropy, nor cradled in treaties. It is the growth of centuries out of that increasing commerce between all the races of mankind, which is slowly but surely, more than all political contrivances, establishing their union, enlarging their freedom, and promoting their peace. To this character of its origin and growth I recur, because it may justify the opinion which I entertain, that a joint agreement to open mints would so soon vindicate its own sufficiency and prove to be the interest of every concurring power, as to abolish under this head every fear or need of "entangling alliances." It was a natural and unforced constitution of the world's monetary system which the unwise laws of a few separate nations have sufficed to dislocate and disorder, and which wiser laws by accordant nations may now restore. Once restored, the conditions of a subsequent dislocation, even if attempted as a weapon of deliberate war against one member of the group, will be found upon reflection almost inconceivable, and in any event suicidal.

Compliance with the duty imposed by law upon the head of this Department would have been defective, it will now be seen, had I ever regarded the subject thus far discussed as one of sectional or national limits, or such as usually occupy the time and tax the energies here devoted to the public service. It is of larger scope. Not by our choosing, nor by anybody's choosing, it is an international question. Nor can we safely shut from the range of our scrutiny and reflection, besides the policies and interests of foreign States, the semi-civilized and most numerous races of men, whose continuous absorption of silver for centuries, their more recent and increasing absorption of gold, (of which \$125,000,000 have been received and retained in India alone during seven recent years,) are factors to be duly weighed, and the chances of change. It is this monetary dislocation of the world in which our own silver question is included as an inseparable though fractional part, and in which even our surplus problem is deeply enmeshed.

Most watchful care and prudence can alone safeguard the interests of our beloved land and people.

Careful perusal of the instructive debates at the last session of Congress leads me to review the four policies which then received marked attention.

1. Free coinage of silver.
2. Conferences.
3. Continued purchases of silver.
4. Stopping purchases of silver.

#### SHALL THE UNITED STATES GIVE FREE COINAGE TO SILVER NOW?

I. The free-silver-coinage prescription for the monetary dislocation satisfies but one of the several indispensable conditions which I have set forth above in full detail. While it is an indispensable condition of permanent restoration that the free monetization of silver shall be equally complete as of gold, yet were it now given to silver in this actual moment of dislocation, the practical result would be to withdraw the same from gold. That would be a change without advantage in any respect, and in every respect with disadvantage. In the first place, it would bring us to the Asiatic silver basis. This has been commended in some quarters. There is, however, no such public desire. The preponderance of public opinion seems overwhelming in favor of the joint use of both metals. No party and no administration could survive or would deserve to survive the deliberate or the unforeseen and unprevented change to a silver basis. But the proof is simple that the free coinage of silver now, would at once entail a silver basis. Offered by the open mint to both metals, free coinage of silver for silver-owners into legal-tender dollars would stop the use of the mint for free coinage of gold by gold-owners. It would stop the simultaneous circulation of gold and silver dollars. The gold dollar would be at a premium, and be exported. Throughout the United States it would make the use of silver in legal-tender payments exclusive, apart from the greenbacks, which would first be used if possible to empty the Treasury of gold, and then would cease to signify by "dollar" anything else than the debt of a silver coin—not at all the monetary unit once embodied in equivalent coins of the two metals.

Thus the free coinage of silver now, or, what is the same thing, the Asiatic silver basis, would but shift our lameness to the other foot. It would neither restore nor tend to restore the world-wide use of the two metals in a rated equivalence, which is the cure for the monetary dislocation, as their disjointed use has been its cause. But the change to the other foot would be disadvantageous, not a matter of indifference. Now we make a limping use of both metals, as is possible since the difficulty

is with respect to the less precious metal, which we manage, by the legal-tender power and the receipt for taxes, to hold in some general use along with the other. Then, however, we could keep in use but one, not the two,—not even by legal-tender laws, or penal laws. Thus the free-silver-coinage prescription and the silver-basis prescription are alike—amputation of an uninjured leg to cure temporary lameness in the other.

Avoiding repetition of what I had the honor to say last winter in reply to the inquiries of the House of Representatives, (see Appendix H,) I will add but one suggestion, which should be fatal to the free-silver-coinage proposal. As our limited silver coinage paralyzes, so our free silver coinage at this moment would destroy, the power of the United States to promote the restoration of silver to its old and equal place in the monetary order.

#### SHALL THE UNITED STATES PROPOSE MORE CONFERENCES?

II. More conferences, further diplomatic correspondence are proposed. I venture to think, with all due deference to those who are responsible for a decision, that the time for another conference has not arrived, and that the moment for diplomatic interference is not perfectly felicitous. Our information is recent and authentic, and is contained (Senate Ex. Doc. No. 29) in the letters of our ministers accredited to Great Britain, France, and Germany, there published, and in the correspondence and action of the English Government which are summarized above.

The continental powers await the action of Great Britain, whose reluctance defeated the object of both conferences called at the instance of the United States, and to whom again, almost within a twelvemonth, she has turned a deaf ear. If it suited the dignity of the United States again to besiege the attention of European States, or again to make advances where they have been so lately repulsed, it would not suit our interests so to do when it is certain that the inquiry upon which Great Britain has suddenly entered at the instance and insistence of her great dependency, India, and of her own accord, is entered upon with an exclusive regard to her own interest. And of Great Britain's interests the United States have no call to become advisers or guardians. A considerable chapter in the record of both the monetary conferences is occupied by disclaimers, on the part of the United States, of any special or interested views,—disclaimers not more just in fact, than they are convincing, by their necessity, of the natural distrust which zeal may inspire among jealous and equal States. No interference now can advance its object if an inward change indeed be taking place where

outward change has been so long persistently refused and resisted. A conference will be profitable not until after any reluctant State has placed herself in substantial accord with former conferees whose concurrent purpose she has long known and twice frustrated. In short, it is now for Great Britain to make propositions to other powers. And, as not at the instance of united powers, so not at the instance of any one of them, will she abandon her cherished isolation. It will be abandoned, if ever, solely because it is generally perceived in Great Britain to concern the vital interests of Great Britain so to do. Under no circumstances will Great Britain alone open her mint to the free coinage of silver. When, if ever, she perceives her interest to lie in retracing the error of 1816, she has the means of apprising other powers of a change in her opinions.

Conferences and treaties would then be in order to a practical result.

SHALL THE UNITED STATES BUY MORE THAN \$250,000,000 OF SILVER?

III. To go on as we are is the least creditable of all the courses open to our choice.

The Treasury silver purchase is defended by nobody, approved by nobody; even every vote for the free coinage of silver is a vote that the Treasury silver purchase shall cease, an assertion that it ought to cease.

It has thrown away the opportunity to let loose abroad the silver we have kept, stamped and stored, and it has discarded the power to reduce by as much the foreign stocks of gold, two arguments that would have had an intelligible cogency.

It is a policy which, if now prolonged by our hopes, may easily be so protracted thereafter by astute delays and dilatory proceedings and by the time taken for negotiation itself as to force an Asiatic silver basis for America.

It is thus, at least, the remission of all control of the silver question to adverse, if not to hostile, interests.

It deprives the United States of perfect equality of position (non-coinage) in negotiation with foreign powers.

It is an expense and a taxation demonstrated by experience to be of no avail for any useful end. Needless as a tax, our silver purchase is also a disturbance in the Treasury, which threatens the currency without relieving the tax-payer. It is heaping up a heavy load of silver coin needing to be kept, but increasingly difficult to keep, in domestic commercial equivalence with our monetary unit. Of that unit the silver coins can never be a true embodiment as the gold coins are, by any other means than those which preserve to the gold coin its function as



such an embodiment, viz., open mints to the silver of the world and a full legal-tender quality in the payment of debt, imparted by law to any possible output of silver coin, thus ensuring to the unminted metal an equal value with the monetized coin. It is, therefore, glutting our currency with depreciated metal, while also impeding the only means of reversing that depreciation and restoring its value.

It has been as futile as costly. It neither gives nor has had a tendency to give an international currency to the silver of these 250,000,000 coins. It increases by one the number of nations burdened with the task of holding a depreciated metal at its old level in their bimetallic monetary units. There is a single difference. When the monetary dislocation began, the people of other nations had large stocks of silver coin subject to depression; we had none. We created one, and are daily adding to it.

To the feebleness of self-defeat in the exercise of our influence abroad, it thus unites the injury of a costly inflation at home. It is not merely the abdication of our actual power to hasten a solution of the international problem which will restore silver to its former use and value; it is the taxation of an otherwise overtaxed people \$24,000,000 per annum to delay and defeat that solution, besides being a use of the proceeds of that taxation to disorder our domestic currency, jeopard the stability of our unit of value, and accumulate a surplus which on the one hand presses the Treasury towards a silver basis, and on the other hand tempts Congress beyond a frugal expense. It blocks every avenue, not only to monetary but to fiscal and tax reform.

#### SHALL THE UNITED STATES PROMOTE CURE OF MONETARY DISLOCATION?

IV. To stop the purchase of silver is our only choice, our duty, and our interest.

It will stop a wasteful and injurious expense, and the taxation which defrays it.

It will commence and promote reform in the sum and the methods of federal taxation.

It will recover to the United States an equality of position (non-coinage) with foreign powers, which will give us due influence in negotiation.

It will induce negotiation, and negotiation to the end of relief, not for the purpose of delay.

Stopping the purchase and coinage of silver is the first step and the best which the United States can take in doing their great part to re-

pair the monetary dislocation of the world. Its origin was foreign; its remedy is international. The time is ripe for this powerful commonwealth to enter decisively upon that international transaction. The ripe moment must not be let slip. After becoming entangled in negotiation, we should not be free, as now, to act, first for our own advantage, and then for the promoting of our own deliverance and the world's deliverance from this world-wide trouble. Depressing industry and trade, it affects private prosperity everywhere. But its influence upon government finances is a separable injury and varies in different States according to the fiscal and currency systems which it disturbs. In England the depression is serious, but the disordered finances of her largest dependency, India, are the point of trouble which touches the government of Great Britain. In France and Germany the depression is general, but the fiscal problem is the maintenance of an enormous but not enlarging stock of coined silver lately depreciated nearly 30 per cent., at par with gold while keeping both in use. In the United States the depression of trade is great, caused by the natural unwillingness of those whose savings are little as of those whose capital is large, to risk its loss in falling prices and the hazard of a silver basis, thus contracting everywhere, not money, of which there is a superabundance, but the employment of savings as capital, by means of money, in organizing industry and keeping labor busy. But the trouble meanwhile caused to the Government finances is different. Here, too, as in France and in Germany, there is need of holding an enormous and also enlarging stock (larger now than that of France relatively to our commercial and banking habits) of coined silver, lately depreciated 30 per cent., at par with gold while keeping both in use.

To stop the purchase and coinage of silver is for this our local trouble also the first and best step. To increase our stock is to increase the difficulties of the Treasury, illegitimate and abnormal difficulties, which ought never to be imposed upon the Treasury of any democratic government, and which ought not to be increased. Its mission is to coin the two metals into money for the public—as much as everybody asks. It has no fitness for coining for itself and keeping the coinage. Its proper business as a fisc is to receive the people's revenue from taxes in good money which it has coined for them, and to expend that money as Congress bids, keeping no surplus at all beyond what insures punctual payments. A Treasury surplus is standing proof of bad finance—of bad laws, if such have made it necessary.

If to manufacture and store or distribute coin of a depreciated metal could stop its depreciation, or relieve the depression of trade, or im-

prove the money circulation, or call out into use for the employment of labor more of loanable capital, or arrest the drop in prices, then the Treasury trouble and the tax burden would have some offset. But it does the reverse. It inspires the owners, the borrowers, and employers of capital, who organize work for working-men to do, with an utterly incurable distrust. It is a reasonable distrust, which every man who has earned and saved five dollars that he would like to employ or lend as capital, knows as well as those who have saved thousands of dollars from their earnings. Every wage-earner, too, knows as well as they that silver inflation has not stimulated and does not stimulate industry or trade. Silver has never been as low as this year, (42 pence,) though the Treasury has bought and stamped \$250,000,000 of it in the last eight years. Prices of all commodities range lower than in any previous year of the nineteenth century.

#### CONSEQUENCES OF STOPPING SILVER PURCHASES.

To stop the purchase of silver will enable the Treasury, while the monetary system is restoring to its normal conditions, to maintain with certainty and greater ease the present stock of silver coin at par with gold in all our fiscal and local uses, to the great relief from distrust, of the owners and employers of capital, and so to the greater relief and increasing employment of labor—the first fruits of sound finance and the first condition of prosperity.

To stop the purchase of silver of course will cause a new fall in the London market. Speedier and more assured will then be the day of its final restoration to its former place in the money of the world. It is the recent heavy fall which has opened eyes that were blind and ears that were deaf. But a fall of silver, if the expense and influx to the Treasury are stopped, will not enhance the trouble of the Treasury or increase the difficulty of the duty which the laws impose to keep the silver circulation at par with gold within our own jurisdiction. Of course, compulsory employment of a money temporarily and locally inferior, in funded-debt payments, or in daily expense of any sort, means compulsory acceptance, and would force the inferiority to appear, whereas its skilful employment and an optional acceptance, which the laws of Congress do not forbid, will prevent that inferiority from appearing in our domestic trade which nothing can disguise in our foreign exchanges.

No prospective fall in the purchasing power of the metal can be so harassing to the Treasury as the perpetual inpour of a coin made full legal tender for its face, yet not worth its face, which the Treasury is expected to employ like gold as if it were worth its face.

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

To stop the purchase of silver will thus arrest the growth of that standing shame in our finance, the Treasury surplus. It will put us in the way of abolishing the same altogether, not by cheating our creditors, shaving our pensioners, or crippling our wage-earners, but by enabling the Treasury to hold the silver dollar firmly in a local parity with the gold dollar until we can unite with the leading powers in restoring and establishing their permanent equivalence.

It is a direct consequence of the monetary dislocation that wheat of India, which there fetched 3 rupees per quintal fourteen years ago, and there fetches 3 rupees per quintal to-day, can be sold in London (cost of transport apart) for as little as the gold price of 3 silver rupees of India in London to-day—a fall of 25 per cent.

This fall has caused, of course, a corresponding fall in the price of English and Irish home-grown wheat in London.

This lowered price of wheat in London has had to be met by a lower price of the American wheat surplus sold in London. The price of our surplus wheat determines the price of the whole wheat-crop of the United States.

So that the monetary dislocation has already cost our farming population, who number nearly one-half the total population of the United States, an almost incomputable sum, a loss of millions upon millions of dollars every year, a loss which they will continue to suffer so long as Congress delays to stop the silver purchase and by that act to compel an international redress of the monetary dislocation.

Another year's delay in stopping the silver purchase is the loss of remunerative prices upon another wheat-crop of the United States; is another year's stimulus to India's competition for the foreign markets of our agricultural product, and a reduction of our ability to hold that market against any competition in the world, (measured by a common money.)

While our war-tariff taxes, prolonged after 20 years of peace, have been choking off our manufactures from successful competition in foreign markets with the products of nations which do not tax raw materials, we have deemed foreign markets for the surplus produce of our farms as sure as seed-time and harvest. Our command of them at least we have deemed unassailable. They are in peril.

It is for Congress to consider whether a policy which does not prevent the loss of 25 per cent. off of our silver output to a few thousand mine-owners, but prolongs the loss to many million farmers of 25 per cent. off the price of their annual wheat-crop, should not now be abandoned and the only policy adopted which promises to restore the former prosperity of both.

If the law were repealed which makes compulsory Treasury purchases of silver, and if that repeal were accompanied by the declaration of Congress that the United States now hold themselves in readiness to unite with France, Germany, and Great Britain in opening their mints to the free coinage of silver and gold at a ratio fixed by international agreement, it is the deliberate judgment of the undersigned that before the expiration of another fiscal year this international monetary dislocation might be corrected by such an international concurrence, the two monetary metals restored to their old and universal function as the one standard measure of prices for the world's commodities, the depression of trade and industry relieved, and a general prosperity renewed.

I respectfully recommend to the wisdom of Congress the unconditional repeal of the act of February 28, 1878, accompanied by such a declaration.

## FINANCES OF THE UNITED STATES.

The public debt consists of four principal items, which are, in round numbers, as follows :

## 1. The unfunded debt—

United States legal-tender notes .....	\$346, 000, 000
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## 2. The funded debt—

Loan of 1882, three per cents.....	64, 000, 000
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Loan of 1891, four and a half per cents.....	250, 000, 000
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Loan of 1907, four per cents.....	738, 000, 000
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During the last seven years the receipts of the Federal Treasury have been over \$2,500,000,000; the net ordinary expenditures have been upon an average \$257,000,000 a year; the excess of the ordinary revenue has been, upon an average, over \$100,000,000 a year. Including the \$2,000,000 a month expended for silver, the total annual surplus revenue has been nearly \$125,000,000 a year for the last seven years. With this surplus we have been paying off funded debt at an average rate of \$100,000,000 a year, and have been spending the residue mostly on silver dollars, of which, in January next, 250,000,000 will have been coined.

Our home consumption, as taxed, gave during the last fiscal year an increase of revenue beyond that of the previous fiscal year of \$15,740,395; but the first quarter of the present fiscal year gave \$7,303,496 increase of revenue beyond that of the first quarter of the last fiscal year. In other words, our taxes (duties and excise, amounting last year to about \$310,000,000) on commodities entered from abroad or produced at home for consumption in the United States are giving an increase, and an augmenting increase.

Congress at the last session expressed a solicitude to hasten as fast as practicable the payment of the funded debt subject to call. Exercising due discretion, such has ever been my duty and purpose; and the recent indication of the judgment of Congress on that head, as well as the laws of Congress which direct my action, will continue to receive heedful attention. That part of the funded debt has now been reduced to \$64,017,800, and, in September, payment to any holder, without regard to future calls, was publicly offered. According to the best forecast now to be made in a matter that can better be judged of from week to week, it will be practicable to have called for payment the last of the three per cents by the first of next October. If prudent, an earlier date will be attempted.

#### CURRENCY REFORM—TAXATION REFORM.

Overwhelming force is thus contributed by Congress and by our rising revenue to the argument and plan for Currency Reform, as first in the order of importance and of time, and for Taxation Reform, which were submitted to the wisdom of Congress in my first Annual Report, and which I now beg leave to state in more detail.

Shortly after the term of the present Congress expires, and long before the Fiftieth Congress in the natural order of events would assemble, organize, and determine upon new legislation, it is probable that existing tax laws (at a time when the annual larger commercial need and use of money in moving the crops gives to their operation the most serious consequence) will be withdrawing from circulation and pouring into the Treasury the proceeds of a surplus taxation, beyond all sums of which the present Congress has hitherto considered or prescribed the employment. During the years of the immediate future, under the operation of existing tax laws, this surplus taxation would be at least as onerous and excessive as now. A world-wide monetary dislocation the present Congress can assist to cure. A needless depletion of the people's earnings at the rate of \$125,000,000 a year the present Congress can completely cure.

#### SURPLUS TAXATION \$125,000,000 A YEAR.

Employment for the proceeds of our surplus taxation, reasons for delay in reducing our surplus taxation, can no longer be found in a rapid payment of the funded debt. Setting aside the vanishing three per cents and the unfunded debt of \$346,000,000, the residue of the public debt has been in such wise funded by our predecessors that \$250,000,000 cannot be paid, except by purchase at a high premium to

the bondholder, before September 1, 1891, and that \$737,776,400 cannot be paid, except by purchase at a high premium to the bondholder, before July 1, 1907. On and after those dates, respectively, but not until then, those loans are payable, at the option of the United States, at their face and without premium. The present premium on the four and a half per cents of 1891 is about 11 per cent. The present premium on the four per cents of 1907 is about 28 per cent. To continue our present surplus taxation, and to employ its proceeds now or for some years to come in giving to the bondholder any such, or still higher, premiums by anticipatory purchase of those bonds before they are due and payable at par, is a fiscal policy so unnecessary, extravagant, and merciless to the industrious toilers of our land, from whose earnings, profits, or capital are deducted and taken all the revenues of the Treasury, that I cannot presume their representatives in Congress would let stand any law devolving upon the head of this Department such a thriftless task.

I also set aside as equally indefensible, the continuance of our present surplus taxation and its employment in extravagant appropriations, by which, of course, I neither mean to include suitable annual appropriations for the large expense of deepening the channel to carry off the floods of the Mississippi river, nor such as are needed for the still larger expense of providing our seaboard cities with a permanent coast defence. These are not the means of naval aggression nor incitements to militancy at home or abroad; they are prudent provisions "for the common defence and general welfare," which require no blanket clause to justify or cover them. Our engineers do not need extravagant appropriations to carry on as fast as practicable these great works, which should be the labor and the legacy of a peaceful generation for the benefit of those who will succeed to our inheritance.

I also set aside as alike indefensible the continuance of our present surplus taxation, and its employment to increase the Treasury hoards. These are now in enormous excess of any need which would continue to exist were the legal-tender debt paid off and were the silver basis finally averted and the fear of it removed from the public mind by stopping the silver purchase.

But this outline of our financial situation, prospects, and pitfalls requires the addition of one more fact.

#### SINKING FUND WILL CANCEL FUNDED DEBT WHEN DUE.

The computations of Treasurer Jordan, in his subjoined report, show that the provisions of the Revised Statutes (Sections 3694 and 3695) as to the sinking fund and the public debt, and compliance therewith, by

their continued operation hereafter, will effect the payment of the whole public debt, greenbacks and bonds, by the year 1908,—within a twelve-month after our last great funded loan becomes due and payable.

In other words, I am advised by that able officer that the whole public debt can be thus duly paid without a continuance of our present surplus taxation, but merely by conformity to the sinking-fund law and the regular annual appropriation therefor, from now till 1908—to wit, by “the purchase or payment of *one per cent.* of the entire debt “of the United States *to be made within each fiscal year*, which is to be “set apart as a sinking-fund, and the interest on which shall in like “manner be applied to the purchase or payment of the public debt, “as the Secretary of the Treasury shall from time to time direct.”

But in order to transfer our present and accruing proceeds of surplus taxation from the Treasury vaults to the pockets of the people; in order, also, to effect the most economical compliance with the sinking-fund law above cited, whilst the bonds not yet due are too far beyond our reach; and in order also to fulfil the law in which “the faith of the “United States is solemnly pledged to the payment in coin (redemption is elsewhere separately promised, and since 1879 has been practised) “to the *payment* in coin or its equivalent, of all the obligations of the “United States not bearing interest, known as United States notes,” (R. S., 3693, March 18, 1869,) a mere reduction of our present surplus taxation is not enough.

Currency reform and Taxation reform are both necessary and both unavoidable, if the Forty-ninth Congress, during the remaining three months of its life, shall perceive how powerfully we are constrained by our duty, our interest, and our necessities to enter now upon the open path of safety.

The financial situation, scanned at large and as a whole, plainly indicates our best policy. We should—

Reduce taxation immediately to an annual revenue sufficing to pay our annual expenditure, including the sinking-fund, and excluding the silver purchase;

Pay our unfunded debt of \$346,681,016 with the present surplus, and the surplus which will accrue before the whole reduction of taxation can be made or take effect, and while no more funded debt can be paid except at a premium during the five years from now until 1891.

#### REDUCE TAXES—PAY GREENBACK DEBT WITH SURPLUS.

I therefore respectfully recommend:

1. Repeal of the clause in the act of February 28, 1878, making compulsory, Treasury purchases of silver, for the reasons heretofore given



and in order to reduce surplus and unnecessary taxation \$24,000,000 a year.

2. Further reduction of surplus taxation, beginning in a manner which will be suggested below, close down to the necessities of the Government economically administered.

3. Repeal of the act of May 31, 1878, making compulsory, post-redemption issues and reissues of United States legal-tender notes, thus facilitating—

4. Gradual purchase and payment of \$346,681,016 outstanding promissory notes of the United States with the present and accruing Treasury surplus, issuing silver certificates in their room, and gold certificates if need be, without contraction of the present circulating volume of the currency, these notes (called greenbacks) being now the only debt due and payable before 1891 except the three per cent. bonds, which are probably all to be called and paid, early in the ensuing fiscal year.

The extraordinary conjunction of opportunity and necessity making practicable so complete a reform in our currency and so large a reform in our taxation, will, perhaps, excuse a reference to the conditions and the method of their execution which were set out in my last annual report, or any repetition of what I have already had the honor to suggest in respectfully urging upon Congress the easy provision of a better currency for the people of the United States 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, or its equivalent, coined in silver, shall not be suffered to part company.”

The act making compulsory post-redemption issues and reissues of United States notes and the act making compulsory Treasury purchases of silver are each a separate menace to the public tranquillity, are each injurious to the public morals, the public faith, and the public interest. But they do not double our difficulties. On the contrary, the repeal of both acts, and the use of the Treasury metal surplus in the substitution of coin certificates for greenbacks, will convert our worst kind of paper currency into the best kind,—indefinite promissory notes of debt made legal tender will be converted into representative certificates of coin, held subject to demand.

As the competency of the Federal Government to make its debts a legal tender of payment for the debts of its citizens, one to another, has, in these latter days, been affirmed, despite an absolute consensus of opinion to the contrary among its founders and statesmen of all par-

ties from 1789 to 1861, it seems to me in this conflict of legal opinions a duty to recur to the unquestioned conclusions of a sound finance.

COIN, NOT PROMISES, FIT FOR LEGAL TENDER.

When the union of the States was formed in 1789, and the present Constitution ordained, the last and first avowed objects of its framers were to secure liberty, and to establish justice. Political philosophy as yet has framed no higher ideal. Justice was their endeavor, and the Constitution, like the laws passed by the early Congresses, in which many of its framers sat, shows a fixed purpose to avert known perils to justice.

Among the chief instruments and means of justice is a least imperfect, least variable, coin monetary unit; the standard of all exchanges and lawful tender of payments. The framers of the Constitution were fresh from a bitter experience of the calamities consequent upon stretching the legal-tender quality from coin to promises to pay coin. So they built high a double barrier against that calamity. They limited the Federal Government to certain and delegated powers. They defined some and prohibited other certain powers to the States. And, lest the residue of unprohibited or undelegated powers which completed the round sum of sovereignty, should be implied into the Federal Government, they reserved them explicitly to the States respectively or to the people. Then to the Federal Government they gave many powers, but not this power to make the Treasury notes of the United States a legal tender in the payment of private debts. Then to the States they explicitly prohibited all future exercise of a similar power—therefore at most grievous cost exercised by them amid the struggles of foundation or the throes of revolution. Nor in any one of the fifteen amendments which have enlarged the federal powers, over slavery, representation, citizenship, and the voting franchise, has there been enlargement of the power at first bestowed upon the United States, and vested in their Congress as the power to “coin money, regulate the value thereof and of foreign coin.” And while thus were refused in the Convention, and withheld in the Constitution, any warrant to amplify, or excuse for abusing, the power so specified and granted, it was also ordained that thereafter “no State shall \* \* \* emit bills of credit; make anything but gold and silver coin a tender in payment of debts; pass any \* \* \* law impairing the obligation of contracts \* \* \*.” Under the last clause of the eighth section of the Constitution, the power thus granted was by the Second Congress, in the coinage law of 1792, as necessarily and properly executory of that power, wisely and fully ex-

exercised. It was exercised without abuse, without pretension to some sovereign power inherited, but as a specific power delegated to the Federal Government and vested in the Congress.

It was exercised not in relation to any power to borrow money; for money, besides being one kind of wealth, is also that kind which is a standard and measure of the value of all kinds of wealth; and to change the standard, in the act of borrowing, from coin to the promise to pay coin, would have been not borrowing merely, but also cheating or enriching the lender. If such power be indeed a sovereign power, legitimate and heritable, it is of the least precious patrimony reserved in the sovereignty of the people, for it was prohibited to the States, and never delegated to the United States.

The Congress of 1792 fixed the monetary unit of the United States in coin, gave it the name Dollar, made it the unit of the money of account in their offices and courts, named also its multiples and fractions, and then, opening their Mint free to all comers, affixed the full legal-tender quality to all gold and silver there coined.

Congress might, under its also granted power "to borrow money," have received the loan of all the coined gold and silver dollars that their owners would lend, for borrowing is not taking, by force of law or license, against the will of the lender. It is taking because the consent of the borrower to receive concurs with the consent of the lender to convey. In return for each and all of those coins it might have emitted its promises to pay on demand. That would have been the exercise of its granted power to borrow money. At further need it might have agreed to pay from its constant receipt of taxes (for the longer loan of money which its own constantly outgoing expenditure and the residue of still unborrowed money would provide) money in principal sums and as interest, giving therefor its time obligations. That would have been the exercise of its power to borrow money. But the power to change the unit of value in money so borrowed or so loaned, has no relation, legitimate or logical, with such or any power to borrow money. It is not derivable from the borrowing power. It is a power illegitimate and irrelevant both to the lending and to the borrowing power. The latter is a power to use the credit which a Government has from men's faith in its honor and its laws. The power to raise or depress the monetary unit of value is a power to destroy men's faith in the honor of a Government and its laws. The power to force into the circulation an unfit representative of, a false equivalent of, a debt of, that monetary unit of value, as its namesake and equal in exchange, is a power to destroy men's faith in the honor of a Govern-

ment and its laws. Their sense of betrayal, and their perception of the fact, are expressed by the non-equivalence in exchange often disclosed between the undebased coin and the debased coin, between the coin and the promise to pay converted into a legal tender, between the coin undepreciated and the depreciated coin, according as in any of these ways the monetary unit has been the instrument or the memorial of that duplicity. But such proceedings found no precedent, such opinions as are here controverted found no believer, no defender among the lawyers, statesmen, or people in the first seventy-two years of this Republic.

Not until after 1861, when a great danger had beclouded most men's perceptions of financial as well as constitutional law, was a legal-tender money made out of the debts of the United States.

Not until the infection spread was it ever deliberately argued that any representative of the unit of value could justly be suffered to be made, or to abide, in permanent depreciation and disparity therewith.

But whether or not a non-equivalent of the coin dollar may be made a lawful dollar, and whether or not post-redemption issues and reissues of such promises can be lawfully made, after twenty-one years of peace have superseded any real or imagined exigency of war, certain it is that every argument of policy now forbids the continuance of that legalized injustice. Had it ever been conferred, the Federal Government should be stripped of so dangerous a power. No executive and no legislature is fit to be trusted with the control it involves over the earnings and the savings of the people. No earthly sovereign or servant is capable of a just exercise of such authority to impair and pervert the obligation of contracts.

To apply the present and the unavoidably accruing proceeds of our surplus taxation during the next five years in payment of the only portion of the public debt beyond the vanishing three per cents, which is now due or will be payable, except at a high premium, before the four and a half per cents of 1891 mature, besides being a large measure of currency reform, will also diminish and finally dissipate the objectionable and invidious influence of the Treasury upon the money market and upon the business of the country. Skilful administration of the Department in respect to its incomes and outgoes may reduce to a minimum that influence, which cannot but be considerable while its receipts average a million dollars a day. But it is in no way for the public advantage, it is a distinct interference with private property, and it is an improper trust to be imposed upon any officer of the Government, when the most prudent, faithful, and intelligent exercise of his judg-

ment, and the wisest use of the power he is compelled to accept, cannot fail to promote the pecuniary advantage or involve the pecuniary disadvantage of this or that group of his fellow-citizens. It is no defence of the condition of things which has grown up since the war, and which has gradually converted the Treasury into such an overshadowing fiscal power, invoked at every commercial crisis, to say that we are becoming accustomed to it.

These illegitimate and unwarrantable encroachments of governmental influence should be restricted and abridged, with constant and inflexible purpose to restore the simplicity, compel the frugality, and limit the authority of Federal as of all our governmental institutions. Of these the true function is to guard our individual liberties, not to confine them, not to supersede them, not to direct them. Even monarchies are slowly discarding other functions. Democracies have no use for their cast-off trappings. It is liberty which has enlightened the world, not the necessary evil of legislatures, laws, courts, armies, and police, which with our taxes we pay to guard that liberty from aggression.

#### REDUCTION OF SURPLUS TAXATION.

It remains to consider the reduction of taxation to the needs of the Government economically administered.

What surplus we expend in paying off the greenback debt will diminish by so much the immediate reduction of our tariff taxation; for, while the funded debt stands, certainly it is not wise to discard the taxes on whisky, tobacco, and beer. Indeed, it is my own belief that whenever we begin taking off the shackles of war-tariff taxes on raw materials, such increased prosperity will follow to the employers who dread it, and such larger and steadier employment to the wage-earners who need it, by increasing the sales abroad of our own manufactures, and by whipping out foreign competitors in our own markets, that we shall see our income from imported manufactures dwindle so fast as not only to compel the retention of these most fit items of revenue—whisky, tobacco, and beer—but, perhaps, to drive us back to getting ten millions of revenue from two cents a pound tax on coffee and half as much from tea.

It is the reduction of war-tariff taxation which we have to consider.

Under our system of government by party, and the rule of the majority, I do not think it unbecoming even in a public officer at this time to recall certain responsible and specific pledges in respect to the sum and methods of Federal taxation, subject to which the people of the United States, in the exercise of a lawful election, took away the admin-

istration of this Government from the party intrusted therewith for a quarter of a century and lodged it in other hands.

Public life will cease to be the ambition of honorable and worthy men, if the deliberate pledges and professed principles of political parties are not a law for their leaders. Discharging, if I might, whatever hostility of tone, now irrelevant, it contains, I desire to refer to the record of one public obligation thus assumed, and thus accepted and made binding by the last general popular vote:

PLEDGE TO REDUCE TAXES.

"Unnecessary taxation is unjust taxation. \* \* \* Surplus (taxation) of more than \$100,000,000 has yearly been collected from a suffering people. \* \* \* We denounce the Republican party for having failed to relieve the people from crushing war taxes which have paralyzed business, crippled industry, and deprived labor of employment and of just reward. \* \* \*

"Under a long period of Democratic rule and policy, our merchant-marine was fast overtaking, and on the point of outstripping, that of Great Britain. Under twenty years of Republican rule and policy our commerce has been left to British bottoms and the American flag has almost been swept off the seas.

"Under Democratic rule and policy, our merchants and sailors, flying the stars and stripes in every port, successfully searched out a market for the varied products of American industry. Under a quarter of a century of Republican rule and policy, despite our manifest advantage over all other nations in high-paid labor, favorable climates, and teeming soils; despite freedom of trade among all these United States; despite their population by the foremost races of men, and an annual immigration of the young, thrifty, and adventurous of all nations; despite our freedom here from the inherited burdens of life and industry in old-world monarchies, their costly war navies, their vast tax-consuming non-producing standing armies; despite twenty years of peace, that Republican rule and policy have managed to surrender to Great Britain, along with our commerce, the control of the markets of the world. \* \* \*

"Instead of the Republican party's discredited scheme and false pretence of friendship for American labor, expressed by imposing taxes, we demand, in behalf of the Democracy, freedom for American labor by reducing taxes, to the end that these United States may compete with unhindered powers for the primacy among nations in all the arts of peace and fruits of liberty."

These pledges can never be fulfilled without a reform in the sum and methods of Federal taxation. Nor can our country ever profit fully by its incomparable advantages among the nations of the earth in population, peace, land, and liberty so long as we go on pleading infancy, and swaddle, in mediæval rags, its victorious energies. It is these which need release and liberty. All our requisite taxation may be made an easy garment. We have made a prison of it, plastered stiff with obsolete contentions about protection and free trade.

## OUR PRESENT PROLONGED WAR-TARIFF TAXES.

It is actually the war rates of the war-tariff of the last generation under which we are now living; for the undebated, unsifted law of 1883, made by a conference committee, did but keep alive the body of the tariff of 1864.

The average percentage of the taxes on, to the values of, imported commodities has been as follows:

Morrill tariff of 1859-'61, (before the war,) was.....	18.84 per cent.
War-tariff of 1862-'64 (in 1866 was highest) was.....	48.35 per cent.
Present Prolonged War-tariff (was in 1885) .....	46.07 per cent.

My last annual report reviews the history of this strange survival.

"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  $2\frac{1}{2}$  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 enduring rates of duty, which were adopted in 1862-'64 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 for abroad. The general high level of rates has been retained on the theory of counter-vailing 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."

#### FIELD OF FEDERAL TAXES, NOT LAND, NOT INCOMES.

The Federal power of taxation is almost uncircumscribed. It must be "for the *general* welfare," not for a partial or class benefit. Exports cannot be taxed. Direct taxes must be apportioned among the several States according to their population. Indirect taxes must be uniform throughout the United States. These include "all duties, imposts, and excises," which are, though advanced by the home producer or the importing merchant, alike actually paid by the final consumer.

Our experience of the difficulty and inequalities of the direct tax when applied to land, of which a square foot in one place is costlier than 100 miles square in another place, and in proportion to population, which varies in density now and changes continually; or when applied to individual incomes (the most direct tax conceivable, for when paid it cannot be shifted—it has no repercussion, which is the only common feature of the taxes held to be direct before war had disturbed the vision of courts and legislatures) under the prescribed rule of apportionment to the States according to population, confines their utility to State purposes, and excludes them from the just purview of Federal taxation.

#### BUT THINGS HERE CONSUMED; WITH INLAND AND SEAPORT COLLECTORS OF TAXES.

It is indirect taxes only which the Federal Government now levies, and to which, being thus practically restricted by those provisions of the Constitution, it must look for its revenues, and its remissions when revenue outruns expense. It is out of indirect taxes that arise contentions about protection and free trade, as they arose before the war when our debt was little and our expense so small that many thought Congress might have abolished custom-houses, and no harm.

"Free trade" accurately describes the internal commerce of our States. It applies to the commerce, one with another, of no other great and sovereign States. It does not apply to our trade with foreign nations. No man now living will ever see "free trade" adopted by these United States in their commerce with foreign nations; for taxes on imports, from the foundation of this Government, have ever been one chief source



of Federal revenue, and such they will continue to be. They are taxes upon consumption, like our internal-revenue taxes; and the true ground of choice among articles suitable for taxation is not the circumstance that they are produced at home or imported from abroad, for neither the producer nor the importer finally pays the tax. The consumer pays it. The place of origin is no criterion. The place of collection is no criterion. The place of consumption is where duties as well as excise are paid at last; seaport taxes and inland taxes, are alike in cost of collection, ( $3\frac{3}{10}$  and  $3\frac{6}{10}$  per cent.,) and alike in this, that although the importer or distiller advances the tax, he reimburses himself in the price to the consumer, who alone is taxed. The true ground of choice is that among all articles thus consumed within our own borders some are better suited for an equitable taxation than others. They are universally consumed, like sugar, or easily identified, like coffee, or their consumption may be safely impeded, like distilled spirits or fermented liquors or tobacco, or they are luxuries, like wines, silks, and diamonds. But of these articles suitable for taxation, foreign production affords as many as home production, or more. Taxes on imports are levied by all nations. Last year England raised a revenue of \$95,978,583 from taxes on imports; France, \$68,616,325; Germany, \$47,557,160. But no foreign nation taxes raw materials. Such taxes injure home industries, in which those materials are worked up and increased in value by home labor. Such taxes on raw materials, instead of excluding foreign competition from the home market, put our own employers of labor at a great disadvantage in the home market, and a greater disadvantage in every foreign market, compared with the foreigner employing labor upon untaxed raw materials.

“Protection” is also a misnomer. It implies superiority elsewhere. That superiority over any great industry of ours does not exist upon the globe. It implies infants here and adults elsewhere. Such is not our reputation. It implies that amid competition universal, where the fittest survive, we shall perish. But it is everywhere else believed that whenever we shall release ourselves from bad laws and enter that competition unmanacled, rivals will be distanced, and our primacy established in the markets and commerce of the world.

Such is also my own belief, making allowance for those misleading forms of speech which we seem obliged to use, but which state industrial intercourse in terms of military strife. It is a mistake to conceive it so. In warlike encounters one may gain what another loses, but on the whole, in industrial intercourse, every desired exchange is profitable to both parties, and this relation of things exhibits the nature of property, and is a corner-stone of society.

## AMERICAN LABOR GETS AND EARNS THE HIGHEST WAGES.

Now, one proud fact attests the substance of our prosperity, and is the guaranty as well as proof of our power to hold against all competition the markets of the United States for everything we choose to dig or fabricate or grow, and to command and control for our surplus products, against all rivals, any foreign market.

We pay to labor the highest wages in the world. Highly-paid labor signifies the most efficient labor—signifies that high wages are the most profitable wages—signifies that the high rate is earned. The highest wages to the laborer thus involve and imply the lowest percentage of labor-cost in the product. But, other things being equal, the lowest percentage of labor-cost in any product is the guaranty that competition is outstripped.

Protectionists have done service to humanity by insisting upon the fact that we pay to labor the highest wages in the world. While debate has been going on whether our high wages were because of taxation or despite taxation, economists have discovered and demonstrated the correlative fact that labor-cost in our products is the least in the world.

## HIGH WAGES ENSURE LOW LABOR-COST IN PRODUCT.

Were trade as free with and within all the ununited states of Europe as it is among the United States of America, the great surplus products of our industry, including the manufactured, would have the pick of foreign markets, for the reason that our labor, being the most highly paid and insuring lowest percentage of labor-cost, would everywhere surpass rivalry. Great Britain would follow next, for next to our labor hers is the highest paid, therefore the most efficient, and therefore next in effecting a low percentage of labor-cost in her chief products. France and Germany would follow next, and command the next unsupplied markets, and last of all, at the foot of the list, quite unable to compete with a single rival in whatever that rival chose to produce, would come the "pauper labor" of Europe and Asia. The low wages of pauper labor signify least efficiency, which is but another name for highest percentage of labor-cost in the product. Other things being equal, it is obvious that high wages can never be paid unless it is profitable to pay them, and it can only be a good business to pay the highest wages, because the efficiency of those who earn them vindicates its superiority by the reduction of labor-cost in the product.

High wages to labor and cheaper product are correlative terms. Low wages to labor and a costlier product are correlative terms. The one im-

plies the other wherever labor competes with labor upon otherwise equal ground. What pauper stands any chance competing with the intelligent artisan? The "pauper-labor-of-Europe" cry is a bugaboo, except that, in truth, our war-tariff taxes favor "pauper-labor" at the expense of American labor. Its products are not fenced out by our tariff laws. They come in because we ourselves destroy our own easy power of successful competition, even in our home market. By tariff taxes on raw materials we fence in our own surplus products, making them cost too much to compete at home, and, of course, too much to compete abroad, with manufactures from untaxed raw materials. In Mexico, Central and South America, we can of course make no better headway against European competition than at home. Diplomacy is not an acceptable substitute for trade and its laws. Our highly-paid labor ensures the lowest percentage of labor-cost in the product, but our tariff taxes upon raw materials handicap American manufacturers with the highest percentage of cost of material in the product. The result is that capital and labor united in our American industrial products, despite our advantage in the most highly-paid and efficient labor, are put into a hopeless competition with the industrial products of other nations, none of which taxes raw materials. The advantage we possess in the most efficient and highly-paid labor in the world is nullified by the self-imposed disadvantage of tariff-taxed raw material, with which our labor is inwrought.

#### OUR SUICIDAL TAXES ON RAW MATERIALS.

The total value of our domestic exports for the last fiscal year was almost exactly \$666,000,000, of which 86 per cent. were the products of our fields, forests, fisheries, and mines, and 16 per cent. only were the sum total of manufactured products in which American labor was inwrought.

In the last quarter of a century, progress in telegraphs, transportation, labor-saving inventions, and the mechanic arts has reduced the profits of capital and the rate of interest by more than one-half; has increased the wages of labor throughout the world; has augmented by at least a third the surplus which our manufacturers can produce beyond domestic needs for sale abroad. Prolonging without necessity our war-tariff taxes on raw materials, we have been undersold and excluded from foreign markets by nations not taxing raw materials. Despite their low-priced inferior labor, and the high percentage of labor-cost therefore included in their product, our taxed raw materials and their free raw materials have protected the so-called "pauper labor" of

Europe against American competition. Our increasing capacity to produce an industrial surplusage has been accompanied by war taxation, exactly suited to prevent the sale of that surplusage in foreign markets. Out of our actual abundance this war taxation has forged the instrument of our industrial and commercial mutilation. Defeating our manufacturers in their endeavor to compete abroad with the manufacturers of untaxed raw materials, it has set them on a ferocious competition at cut-throat prices in our own home market, to which they are shut up, and for which their producing powers are increasingly superabundant. Long periods of glut and so-called overproduction have alternated with brief periods of renewed activity and transient prosperity like the present. These prolonged war-tariff taxes, incompetent and brutal as a scheme of revenue, fatal to the extension of our foreign markets, and disorderly to our domestic trade, have, in the last resort, acted and reacted with most ruinous injury upon our wage-earners. As the more numerous part of our population, our wage-earners are of course the first, the last, and the most to be affected by injurious laws. Every government by true statesmen will watchfully regard their condition and interests. If these are satisfactory, nothing else can be of very momentous importance; but our so-called protective statesmanship has disfavored them altogether. Encumbering with clumsy help a few thousand employers, it has trodden down the millions of wage-earners. It has for twenty-one years denied them even the peaceable fruits of liberty.

#### SCHEMES OF TAXATION TO PREVENT REVENUE.

Some whose mistaken view of their own interests has thus far prolonged our war taxation admit the necessity of its reduction, and propose to cut down the Federal revenue by raising still higher the rates of the war tariff, until by their prohibitory action they effect a more complete exclusion of imported commodities, which their fellow-citizens desire to buy with the products of American industry.

There are several objections to such a scheme. It is "protection" indeed, and, like "free trade," would prevent revenue on imports. But we need just now to get \$150,000,000 from taxation on imports. What is worse, it would continue the exclusion of the surplus products of American industry from foreign markets, and so prevent the natural diversifying of our industries. It therefore would postpone or prevent the larger and unintermittent employment of American wage-earners in productive industry. It would cut down the receipts of the Treasury but continue the multiplied indirect and incidental taxation levied upon

our whole population through prices enhanced by the higher tariff tax, yet nowhere able to be spent by any employer of labor in raising the wages of labor; for it would subject the employers themselves to another course of high profits, inviting an excess of new-comers, entailing overproduction for the home market, reckless competition, with no established outlet, in working off the surplus product; agreements to restrict production in order to keep up prices; then the discharge of labor by the employers who go to the wall; intermittent and diminished employment of labor by those who combine to prevent overproduction, and, last of all, desperate competition for employment by the wage-earners themselves; hopeless strikes, and profitable lockouts.

An official analysis of the last census (Appendix D) discloses that of the 17,392,099 persons in the United States then engaged in gainful work, (now 20,000,000,) about 95 per cent. cannot be subjected to foreign competition, and about 5 per cent. are all who can be, or, rather, whose employers can.

Last year \$192,905,023 was the increase of price we paid on commodities imported hither, and here consumed,—from taxes on imports, (except opium, dates, a few chemicals, etc.,) incidentally benefiting the employers of 1,000,000 persons here employed in producing the like commodities for general consumption here, by the tax-handicap on foreign competitors, raising their prices.

On the other hand, 19,000,000 persons, paying nineteen-twentieths of those tax-increased prices, and paying also nineteen-twentieths of any enhanced prices of the domestic product thus guarded against competition, were themselves engaged in other gainful work by its nature not subject to any foreign competition, and could therefore obtain no such incidental benefit, but only loss, by taxation.

The proposition to enlarge for the employers of 1,000,000 persons this incident of taxation on imports, unavoidable wherever the inland tax and seaport tax are not the same on each taxed commodity; the proposition to make this unequal incident the actual purpose of our taxation of them and the 19,000,000 persons who could only suffer, not enjoy, is not a proposition "to lay and collect taxes for the *general* welfare," nor is it conformed to the spirit of the law that "all duties, imposts and excises, shall be uniform throughout the United States."

#### THE CHEAPEST AND BEST TAXES TO RETAIN.

Another proposal is to reduce taxation by cutting down the tax on whisky, tobacco, and beers, and removing the duty on sugar.

Nobody pays a tax on tobacco except the consumers of tobacco. They are willing to pay for the luxury, and they ask no relief. Any

probable reduction of the tax on whisky would be more likely to increase the revenue than to diminish it. The price of sugar has fallen to an exceedingly cheap rate. Our own sugar-crop is so very small a part of the total amount of sugar we consume, that sugar ranks next to articles wholly produced abroad, like tea and coffee, in suitability for taxation, on the ground that its consumption is universal, that the tax is easily and cheaply collected, that the increased price paid by the consumers is an unconsidered trifle, and that what is taken from the tax-payers goes into the tax-payers' Treasury, not into a few private bank accounts.

Like the casting-away of the revenue from coffee and tea in 1872, the removal of the tax on sugar, which gives us our easiest and next to largest single item of revenue, (\$51,778,948,) at an annual cost of less than 90 cents per head, is now pressed forward, to avert the repeal of other taxes which are desired to operate an incidental and private benefit by enhanced prices to the domestic consumers of a large domestic product. These incidental and private benefits, in fact are subject to all the deductions I have already mentioned, and are subject to the chief deduction that the endeavor to make our tax-laws exclude foreign competition in our home markets promotes the success of that competition, besides effectually preventing the sale of our surplus product, our labor-product, in foreign markets. But the incidental benefit of the sugar tax to our cane-sugar producers, who are under the harrow of beet-root sugar competition and German bounties, which have driven them to improved processes and already lowered the price of sugar more than removal of the whole tax, is not got by excluding foreign sugar, for the great bulk of our sweetening comes from climates more tropical than ours. Nor does it prevent our sales in foreign markets of imported sugar refined and increased in value by the processes of American labor.

#### MORE INCOME FOR WAGE-EARNERS BY DROPPING WORST TAXES.

The taxes to be first remitted are those which prevent or hinder the sale of our surplus products in foreign markets. Their removal will set capital in motion by the promise of better returns, enlarge the steady employment and increase the annual income of many thousand wage-earners, whose prosperity will diffuse prosperity. These taxes are the duties on raw materials, and the most widely injurious of them is the tax upon raw wool. But the income of *all* the wage-earners in the United States can be at once enlarged effectively, certainly, permanently, by reducing the cost to them of the great necessities of life. Our war-tariff

taxes increase needlessly the cost of clothing, shelter, food, to every family. Every wage-earner's expense, every tax-payer's expense, for the clothing of himself and his family is nearly doubled, at least in the Northern, Middle, and Western States, by taxation which can now be remitted, yet leave the Treasury a sufficient revenue.

The duty on raw wool procured for the Treasury last year only \$5,126,108. The cost of woollen clothing for our 59,000,000 people was thereby and otherwise enhanced many times more than 90 cents a head, the only cost of our \$51,778,948 revenue from sugar. Moreover, any tax on raw wool imported will always make domestic wool-raising a bad business, for in our dry climates some varieties of wool required by the manufacturer are not produced. The tax prevents our manufacturers from competing in foreign markets with all manufacturers who can buy untaxed wool. The tax prevents our manufacture and export of competing woollens that require the use or admixture of non-American wools, and so restricts the home demand, and the growth of the home demand, for domestic wool—thus making the export of our domestic woollens impossible, yet involving the enhanced price of foreign and domestic woollens. This petty tax of \$5,126,108 on raw wool assists in nearly doubling the actual cost of their clothing to the American people, with no real and no incidental benefit to anybody except the foreign manufacturer.

#### UNTAX THE CLOTHING OF SIXTY MILLION PEOPLE.

I respectfully recommend to Congress that they confer upon the wage-earners of the United States the boon of untaxed clothing, and in order thereto, the immediate passage of an act simply and solely placing raw wool upon the free-list.

Of course, a repeal of the duty on raw wool should be followed by, but need not wait for, a compensating adjustment of the duties on manufactured woollens, whilst our manufacturers are learning the lesson that with the highest paid and most efficient labor in the world, with the most skilled management and the best inventive appliances, they need fear no competition from any rivals in the world, in home or foreign markets, so long as they can buy their wools free, of every kind.

But the common daily clothing of the American people need not be taxed; therefore, it ought not to be taxed; to free their clothing of taxes will finally reduce, by half, their expense for one of the three great necessities of life, and thus enlarge honestly and justly the income of every wage-earner in the United States.

## FREE WOOL.

But this reduction of unnecessary and injurious taxation is not enough, and will operate slowly in diminishing revenue. Last year's import tax on raw wool is little more than the mere growth last year of our taxes from whisky, tobacco, and beer. To make wool free of tax may finally work a larger loss of revenue by enabling our woollen manufacturers to undersell at a profit the foreign importers who brought in last year \$40,536,509 worth of manufactures of wool, from which we got a tax of \$27,278,528.

To say nothing of other taxes upon raw materials, (Appendix E,) there are several hundred articles among the 4,182 articles that we tax, which ought at once to be swept off the tax list into the free-list,—petty, vexatious, needless taxes, much enlarging the cost of collecting the revenue from imports. In Appendix F will be found an itemized statement of the revenue from taxes during the fiscal year 1886. I shall at an early day, prepare and submit to Congress a supplementary report on the collection of duties.

DANIEL MANNING,

*Secretary of the Treasury.*

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.



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**TABLES ACCOMPANYING THE REPORT ON THE FINANCES.**

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**TABLE A.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1886.**

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<b>OLD DEBT.</b>							
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
<b>TREASURY NOTES PRIOR TO 1846.</b>							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par	\$51,000,000 00	\$47,002,900 00	82,425 35
<b>TREASURY NOTES OF 1846.</b>							
Act of July 22, 1846 (9 Statutes, 39)	1 year	1 year from date.	$\frac{1}{10}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par	10,000,000 00	7,687,800 00	5,900 00
<b>MEXICAN INDEMNITY.</b>							
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
<b>TREASURY NOTES OF 1847.</b>							
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
<b>LOAN OF 1847.</b>							
Act of January 28, 1847 (9 Statutes, 118)	20 years	January 1, 1868	6 per cent.	11 to 2 per cent. prem'm.	23,000,000 00	†28,230,350 00	1,250 00
<b>BOUNTY-LAND SCRIP.</b>							
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
<b>TEXAN INDEMNITY STOCK.</b>							
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
<b>TREASURY NOTES OF 1857.</b>							
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
<b>LOAN OF 1858.</b>							
Act of June 14, 1858 (11 Statutes, 365)	15 years	January 1, 1874	5 per cent.	Average prem'm of 3 $\frac{1}{2}$ %.	20,000,000 00	20,000,000 00	2,000 00

\* Including reissues.

† Including conversion of Treasury notes.

**TABLE A.—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.
<b>LOAN OF 1860.</b>							
Act of June 22, 1860 (12 Statutes, 79) .....	10 years ....	January 1, 1871	5 per cent...	Par to 1 $\frac{1}{8}$ per ct. pr'm.	\$21,000,000 00	\$7,022,000 00	\$10,000 00
<b>LOAN OF FEBRUARY, 1861 (1881s).</b>							
Act of February 8, 1861 (12 Statutes, 129) .....	10 or 20 years	Dec. 31, 1880 ..	6 per cent...	(Av.) 89.03	25,000,000 00	18,415,000 00	8,000 00
<b>TREASURY NOTES OF 1861.</b>							
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 $\frac{1}{8}$ per ct. pr'm.	Indefinite.....	35,364,450 00	3,000 00
<b>OREGON WAR DEBT.</b>							
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	3,950 00
<b>LOAN OF JULY AND AUGUST, 1861.</b>							
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	153,750 00
<b>LOAN OF JULY AND AUGUST, 1861.</b>							
Continued at 3 $\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	3 $\frac{1}{2}$ per cent..	Par .....	.....	.....	105,850 00
<b>OLD DEMAND NOTES.</b>							
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	57,445 00

## SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259).....

## 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).

## 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 the 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).

## 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).

## CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).

## FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).

3 years.....	Aug. 19 and Oct. 1, 1864.	7 $\frac{1}{2}$ per cent.	$\frac{425}{1000}$	Indefinite.....	139,999,750 00	15,800 00
5 or 20 years.	May 1, 1867....	6 per cent....	$\frac{365}{1000}$ A.v. pre. of	515,000,000 00	514,771,600 00	268,350 00
Indefinite...	On demand....	None .....	Par .....	450,000,000 00	.....	346,681,016 00
Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par .....	150,000,000 00	*716,099,247 16	2,960 00
1 year.....	1 year after date.	6 per cent....	Par .....	No limit .....	561,753,241 65	4,000 00
Indefinite...	On presentation.	None .....	Par .....	50,000,000 00	*368,720,079 51	6,954,087 52

\* Including reissues.

**TABLE A.—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.
<b>LOAN OF 1863.</b>							
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.	17 years.....	July 1, 1881...	6 per cent...	Average premium of $4\frac{1}{8}\%$	\$75,000,000 00	\$75,000,000 00	\$31,650 00
Bonds of this loan continued at $3\frac{1}{4}$ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	$3\frac{1}{4}$ per cent...	Par.....	.....	.....	15,650 00
<b>ONE-YEAR NOTES OF 1863.</b>							
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	36,795 00
<b>TWO-YEAR NOTES OF 1863.</b>							
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	29,750 00
<b>GOLD CERTIFICATES.</b>							
Act of March 3, 1863 (12 Statutes, 711) .....	Indefinite...	On demand...	None.....	Par.....	Indefinite .....	.....	131,174,245 00
<b>COMPOUND-INTEREST NOTES.</b>							
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	197,170 00
<b>TEN-FORTIES OF 1864.</b>							
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	85,100 00
<b>FIVE-TWENTIES OF JUNE, 1864.</b>							
Act of June 30, 1864 (13 Statutes, 218) .....	5 or 20 years.	Nov. 1, 1869...	6 per cent...	Av. prem. of $2\frac{1}{8}\%$	400,000,000 00	125,561,300 00	44,250 00
<b>SEVEN-THIRTIES OF 1864 AND 1865.</b>							
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 }	$7\frac{1}{8}$ per c't {	Av. prem. of $\frac{3}{8}\%$	800,000,000 00	829,992,500 00	130,300 00
<b>NAVY PENSION FUND.</b>							
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...	Av. prem of 2 <sup>54</sup> / <sub>100</sub>	Indefinite.....	203,327,250 00	36,850 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...	Av. prem. of 3 <sup>52</sup> / <sub>100</sub>	Indefinite.....	332,998,950 00	212,350 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...	Av. prem. of 1 <sup>53</sup> / <sub>100</sub>	Indefinite.....	379,618,000 00	447,150 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...	Av. prem. of 1 <sup>53</sup> / <sub>100</sub>	Indefinite.....	42,539,350 00	74,550 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 A.—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> <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> <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>	10 years....	May 1, 1881...	5 per cent...	Par....		\$517,994,150 00	\$148,700 00
					\$1,500,000,000 00		
	15 years ....	Sept. 1, 1891...	4½ per cent...	Par....		185,000,000 00	185,000,000 00
	30 years ....	July 1, 1907...	4 per cent...	Par to one-half		708,980,800 00	707,259,700 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 XCVIII.

#### 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.

			per cent premi- um.			
15 years.....	Sept. 1, 1891....	4½ per cent..	Par to one and one-half per cent 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	18,500,000 00

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

	Length of loan.	When redeem- able.	Rates of in- terest.	Price at which sold.	Amount au- thorized.	Amount issued.	Amount out- standing.
<b>SILVER CERTIFICATES.</b>							
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 .....		\$115,977,675 00
<b>REFUNDING CERTIFICATES.</b>							
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 in- to 4 per cent. bonds.	4 per cent...	Par .....	No limit .....	\$40,012,750 00	207,800 00
<b>FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.</b>							
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 Govern- ment.	3½ per cent...	Par .....			111,950 00
<b>LOAN OF JULY 12, 1882.</b>							
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 Govern- ment.	3 per cent...	Par .....			151,392,000 00
							*1,775,063,013 78

\* Exclusive of \$64,623,512 bonds issued to Pacific railroads.

# REPORT OF THE SECRETARY OF THE TREASURY. LXIX

**TABLE B.**—*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 1886, inclusive.*

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476 52	Jan. 1, 1840.....	\$3,573,343 82
1792.....	77,227,924 66	1841.....	5,250,875 54
1793.....	80,352,634 04	1842.....	13,594,480 73
1794.....	78,427,404 77	1843.....	20,601,226 28
1795.....	80,747,587 39	July 1, 1843.....	32,742,922 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.....	78,408,669 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.....	80,712,632 25	1850.....	63,452,773 55
1803.....	77,054,686 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.....	35,586,956 56
1808.....	65,196,317 97	1856.....	31,972,537 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.....	58,496,837 88
1812.....	45,209,737 90	1860.....	64,842,287 88
1813.....	55,962,827 57	1861.....	90,580,873 72
1814.....	81,487,846 24	1862.....	5,4,176,412 13
1815.....	99,833,660 15	1863.....	1,119,772,138 63
1816.....	127,334,933 74	1864.....	1,815,784,370 57
1817.....	123,491,965 16	1865.....	2,680,647,869 74
1818.....	103,466,633 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.....	89,987,427 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.....	2,253,251,328 78
1825.....	83,788,432 71	1873.....	*2,234,482,993 20
1826.....	81,054,059 99	1874.....	*2,251,690,468 43
1827.....	73,967,357 20	1875.....	*2,232,284,531 95
1828.....	67,475,043 87	1876.....	*2,180,395,067 15
1829.....	58,421,413 67	1877.....	*2,205,301,392 10
1830.....	48,565,406 50	1878.....	*2,256,205,892 53
1831.....	39,123,191 68	1879.....	*2,349,567,482 04
1832.....	24,322,235 18	1880.....	*2,120,415,370 63
1833.....	7,001,698 83	1881.....	*2,069,013,569 58
1834.....	4,760,082 08	1882.....	*1,918,312,994 03
1835.....	37,733 05	1883.....	*1,884,171,728 07
1836.....	37,513 05	1884.....	*1,830,528,923 57
1837.....	336,957 83	1885.....	*1,876,424,275 14
1838.....	3,308,124 07	1886.....	*1,756,445,205 78
1839.....	10,434,221 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 held in the Treasurer's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.

**TABLE C.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July 1, 1856, to July 1, 1886.**

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ 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 88	139,974,435 34	707,531,634 47
1864			77,547,696 07		300,213,480 00	842,882,652 09	139,286,935 34	1,359,930,763 50
1865			90,496,930 74		245,709,420 63	1,213,495,169 90	671,610,397 02	2,221,311,918 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			17,737,025 68		198,533,435 01	1,543,452,080 02	488,344,846 95	2,248,067,387 66
1868	\$64,000,000 00		801,361 23		221,586,185 01	1,878,303,984 50	37,397,196 95	2,202,088,727 69
1869	66,125,000 00				221,588,300 00	1,874,347,222 39		2,162,060,522 39
1870	59,550,000 00				221,588,300 00	1,765,317,422 39		2,046,455,722 39
1871	45,885,000 00		678,000 00		274,236,450 00	1,613,897,300 00		1,934,606,750 00
1872	24,665,000 00		678,000 00		414,567,300 00	1,374,883,800 00		1,814,794,100 00
1873	14,000,000 00		678,000 00		414,567,300 00	1,281,238,650 00		1,710,483,950 00
1874	14,000,000 00		678,000 00		510,628,050 00	1,213,624,700 00		1,738,930,750 00
1875	14,000,000 00		678,000 00		607,132,750 00	1,100,865,550 00		1,722,676,300 00
1876	14,000,000 00				711,685,800 00	984,999,650 00		1,710,685,450 00
1877	14,000,000 00			\$140,000,000 00	703,266,650 00	854,621,850 00		1,711,888,500 00
1878	14,000,000 00		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	255,780,400 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	14,000,000 00	\$460,461,050 00	739,349,350 00	250,000,000 00				1,463,810,400 00
1883	318,204,350 00	32,082,600 00	737,942,200 00	250,000,000 00				1,338,229,150 00
1884	238,612,150 00		787,951,700 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
1886	158,046,600 00		737,967,500 00	250,000,000 00				1,146,014,100 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	7,011,689 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 24	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	103,470,708 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	2,069,013,560 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 59
1884	19,636,205 26	584,308,868 31	1,830,528,923 57	391,985,928 18	1,438,542,995 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
1886	9,704,445 26	619,344,468 52	1,775,063,013 78	492,917,173 34	1,282,145,840 44	45,510,098 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, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

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

LXXII REPORT OF THE SECRETARY OF THE TREASURY.

**TABLE D.**—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1886.*

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Oregon war debt, act of March 2, 1861.		\$100 00		\$100 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861.		99,250 00		99,250 00
Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862.		505 00		505 00
Five-twenties of 1862, act of February 25, 1862.		67,500 00		67,500 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7, and March 3, 1863.				
Gold certificates, acts of March 3, 1863, and July 12, 1882.	\$63,000,000 00	63,000,000 00		
One-year notes of 1863, act of March 3, 1863.	1,040,000 00	10,188,895 00		9,148,895 00
Two-year notes of 1863, act of March 3, 1863.		1,290 00		1,290 00
Compound-interest notes, acts of March 3, 1863, and June 30, 1864.		200 00		200 00
Loan of 1863, acts of March 3, 1863, and June 30, 1864.		5,560 00		5,560 00
Ten-forties of 1864, act of March 3, 1864.		5,200 00		5,200 00
Five-twenties of June, 1864, act of June 30, 1864.		14,250 00		14,250 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.		4,300 00		4,300 00
Seven-thirties of 1861, act July 17, 1861.		1,900 00		1,900 00
Treasury notes prior to 1846.		50 00		50 00
Five-twenties of 1865, act of March 3, 1865.		100 00		100 00
Consols of 1865, act of March 3, 1865.		300 00		300 00
Consols of 1867, act of March 3, 1865.		15,900 00		15,900 00
Consols of 1868, act of March 3, 1865.		26,950 00		26,950 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871, and January 14, 1875.		12,250 00		12,250 00
Certificates of deposit, act of June 8, 1872.		240,550 00		240,550 00
Silver certificates, act of February 28, 1878.	47,635,000 00	58,920,000 00		11,285,000 00
Refunding certificates, act of February 26, 1879.	4,600,000 00	23,523,971 00		23,923,971 00
Loan of 1882, act of July 12, 1882.		32,800 00		32,800 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864.		44,044,800 00		44,044,800 00
Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875.		10,088 36		10,088 36
	39,850 00		\$39,850 00	
Total.	116,314,850 00	205,216,709 36	39,850 00	88,941,709 36
Excess of redemptions.				88,941,709 36
Excess of issues.				39,850 00
Net excess of redemptions charged in receipts and expenditures.				88,901,859 36

**TABLE E.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during the fiscal year 1886.**

[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the purchase of bonds on account of the sinking-fund during each fiscal year from its institution, May, 1869, to and including June 30, 1885.]

Year ended June 30, 1886.	Principal redeemed.	Net cost.	Interest due at close of year.	Accrued interest paid.	Balance of interest due at close of year.
Oregon war debt .....	\$100 00	\$100 00	\$1 50	\$18 00	\$16 50
Loan of July and August, 1861 .....	2,500 00	2,500 00	53 25	99 00	45 75
Loan of 1863 .....	1,100 00	1,100 00	31 50	33 00	1 50
Five-twenties of 1862 .....	67,500 00	67,500 00	1,425 00	14,399 00	12,974 00
Five-twenties of 1864 .....	4,300 00	4,300 00	85 25	31 14	54 11
Five-twenties of 1865 .....	300 00	300 00	6 00	2 02	3 98
Ten-forties of 1864 .....	14,250 00	14,250 00	356 25	278 80	77 45
Consols of 1865 .....	15,900 00	15,900 00	419 25	842 29	423 04
Consols of 1867 .....	26,950 00	26,950 00	662 25	2,070 75	1,408 50
Consols of 1868 .....	12,250 00	12,250 00	203 25	570 04	366 79
Funded loan of 1881 .....	49,800 00	49,800 00	826 50	868 55	42 05
Loan of 1882 .....	44,044,800 00	44,044,800 00	435,922 01	220,617 44	215,324 57
Loan of 1863, continued at $3\frac{1}{2}$ per cent. ....	4,100 00	4,100 00	123 00	31 32	91 68
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent. ....	96,750 00	96,750 00	2,848 50	1,560 76	1,287 74
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent. ....	190,750 00	190,750 00	4,704 13	1,065 34	3,638 79
Total .....	44,531,350 00	44,531,350 00	447,687 64	242,487 45	205,200 19

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**TABLE F.—SINKING-FUND ACCOUNT for fiscal year 1886.**

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[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the condition of the sinking fund from its institution in May, 1869, to and including June 30, 1885.]

July 1, 1885	To balance from last year .....	\$1,518,227 40	June 30, 1886	By amount of principal redeemed in 1886 .....	\$44,531,350 00
	To 1 per cent. on the principal of the public debt on June 30, 1885, less coin and currency certificates held in cash and cash available for reduction of the debt, \$1,512,758,251.72 .....	15,127,582 52		By accrued interest on account of redemptions in 1886 .....	242,487 45
		29,297,410 48		By fractional currency and notes redeemed .....	19,693 36
				By balance .....	1,597,407 23
June 30, 1886	To interest on redemptions prior to fiscal year 1886 .....				
	To interest on redemption of \$44,551,043.36, amount of principal of debt "paid" during fiscal year 1886 on this account .....	447,687 64			
		46,390,938 04			46,390,938 04

**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 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.
<b>On January 1, 1876:</b>						
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
	<b>64,623,512 00</b>	<b>28,202,807 70</b>	<b>1,938,705 36</b>	<b>30,141,513 06</b>	<b>6,668,927 36</b>	<b>23,472,585 70</b>
<b>On July 1, 1876:</b>						
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.....	1,970,550 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
	<b>64,623,512 00</b>	<b>30,141,513 06</b>	<b>1,938,705 36</b>	<b>32,080,218 42</b>	<b>6,852,491 25</b>	<b>25,227,727 17</b>
<b>On January 1, 1877:</b>						
Central Pacific.....	25,885,120 00	12,580,804 87	776,553 60	13,357,358 47	1,268,672 12	12,088,686 35
Kansas Pacific.....	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60
Union Pacific.....	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 52	10,208,739 21
Central Branch Union Pacific.....	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21
Western Pacific.....	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54
Sioux City and Pacific.....	1,628,320 00	780,403 09	48,849 60	829,252 69	39,440 28	789,782 41
	<b>64,623,512 00</b>	<b>32,080,218 42</b>	<b>1,938,705 36</b>	<b>34,018,923 78</b>	<b>7,004,507 46</b>	<b>27,014,416 32</b>



## 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	3,860,253 09	1,531,680 06	2,328,573 03
Union Pacific	27,236,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42
Central Branch Union Pacific	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91
Western Pacific	1,970,560 00	899,730 54	59,116 80	958,847 34	9,367 00	949,480 34
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49

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## 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

## 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 69	1,532,530 42	2,705,902 67
Union Pacific	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
Central Branch Union Pacific	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
Western Pacific	1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
Sioux City and Pacific	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50

## 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

## 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	4,610,613 09	2,324,910 55	2,291,702 54
Union Pacific	27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
Central Branch Union Pacific	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
Western Pacific	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
Sioux City and Pacific	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30

64,623,512 00	34,018,923 78	1,938,705 36	35,957,629 14	8,514,469 89	27,443,139 25
25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96
6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,450 07	2,516,993 02
27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 84	10,835,697 61
1,600,000 00	973,808 26	48,000 00	1,021,808 26	62,998 35	958,808 91
1,970,560 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14
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
25,885,120 00	14,910,465 67	776,553 60	15,687,019 27	2,343,659 54	13,343,359 73
6,303,000 00	4,049,343 09	189,090 00	4,238,433 69	1,532,530 42	2,705,902 67
27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50
64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61
25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 86	13,946,830 01
6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,829 20
27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31
1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72
1,970,560 00	1,077,080 94	59,116 80	1,136,197 74	9,367 00	1,126,830 74
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
25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24
6,303,000 00	4,427,523 09	189,090 00	4,610,613 09	2,324,910 55	2,291,702 54
27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30
64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19

TABLE G.—STATEMENT of THIRTY-YEAR 6 PER CENT. BONDS, &amp;c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Regis- ter's schedule.	Total interest paid by the United States.	Repayment of inter- est by transpor- tation of mails, troops, &c.	Balance due the United States on interest account, deducting repay- ments.
<b>On January 1, 1880:</b>						
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	1,245,084 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
<b>On July 1, 1880:</b>						
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
<b>On January 1, 1881:</b>						
Central Pacific.....	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,926 35	16,211,760 42
Kansas Pacific.....	6,303,000 00	4,994,793 09	189,090 00	5,183,883 09	2,502,734 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	19,563,787 27	776,553 60	20,346,340 87	3,496,942 83	16,849,398 04
Kansas Pacific	6,303,000 00	5,183,883 09	189,090 00	5,372,973 09	2,565,443 44	2,807,529 65
Union Pacific	27,236,512 00	20,872,373 61	817,095 36	21,689,468 97	8,135,878 56	13,553,590 41
Central Branch Union Pacific	1,600,000 00	1,309,808 26	48,000 00	1,357,808 26	93,515 38	1,264,292 88
Western Pacific	1,970,560 00	1,372,664 94	59,116 80	1,431,781 74	9,367 00	1,422,414 74
Sioux City and Pacific	1,628,320 00	1,220,049 49	48,849 60	1,268,899 09	124,979 14	1,143,919 95
	64,623,512 00	49,528,566 66	1,938,705 36	51,467,272 02	14,426,126 35	37,041,145 67

## On January 1, 1882:

Central Pacific	25,885,120 00	20,346,340 87	776,553 60	21,122,894 47	3,600,920 51	17,521,973 96
Kansas Pacific	6,303,000 00	5,372,973 09	189,090 00	5,562,063 09	2,625,289 51	2,936,773 58
Union Pacific	27,236,512 00	21,689,468 97	817,095 36	22,506,564 33	8,227,294 70	14,279,269 63
Central Branch Union Pacific	1,600,000 00	1,357,808 26	48,000 00	1,405,808 26	109,032 06	1,296,776 20
Western Pacific	1,970,560 00	1,431,781 74	59,116 80	1,490,898 54	9,367 00	1,481,531 54
Sioux City and Pacific	1,628,320 00	1,268,899 09	48,849 60	1,317,748 69	135,982 56	1,181,766 13
	64,623,512 00	51,467,272 02	1,938,705 36	53,405,977 38	14,707,886 34	38,698,091 04

## On July 1, 1882:

Central Pacific	25,885,120 00	21,122,894 47	776,553 60	21,899,448 07	3,812,411 95	18,087,036 12
Kansas Pacific	6,303,000 00	5,562,063 09	189,090 00	5,751,153 09	2,725,458 33	3,025,694 76
Union Pacific	27,236,512 00	22,506,564 33	817,095 36	23,323,659 69	8,453,537 60	14,870,122 09
Central Branch Union Pacific	1,600,000 00	1,405,808 26	48,000 00	1,453,808 26	124,639 85	1,329,168 41
Western Pacific	1,970,560 00	1,490,898 54	59,116 80	1,550,015 34	9,367 00	1,540,648 34
Sioux City and Pacific	1,628,320 00	1,317,748 69	48,849 60	1,366,598 29	95,278 57	1,271,319 72
	64,623,512 00	53,405,977 38	1,938,705 36	55,344,682 74	15,220,693 30	40,123,989 44

## On January 1, 1883:

Central Pacific	25,885,120 00	21,899,448 07	776,553 60	22,676,001 67	4,217,203 99	18,458,797 68
Kansas Pacific	6,303,000 00	5,751,153 09	189,090 00	5,940,243 09	2,818,329 72	3,121,913 37
Union Pacific	27,236,512 00	23,323,659 69	817,095 36	24,140,755 05	8,815,988 85	15,324,766 20
Central Branch Union Pacific	1,600,000 00	1,453,808 26	48,000 00	1,501,808 26	142,630 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	57,283,388 10	16,123,860 59	41,159,527 51

## On July 1, 1883:

Central Pacific	25,885,120 00	22,676,001 67	776,553 60	23,452,555 27	4,592,158 25	18,860,397 02
Kansas Pacific	6,303,000 00	5,940,243 09	189,090 00	6,129,333 09	2,969,049 59	3,160,283 50
Union Pacific	27,236,512 00	24,140,755 05	817,095 36	24,957,850 41	8,933,292 87	16,024,557 54
Central Branch Union Pacific	1,600,000 00	1,501,808 26	48,000 00	1,549,808 26	152,157 10	1,397,651 16
Western Pacific	1,970,560 00	1,609,132 14	59,116 80	1,668,248 94	9,367 00	1,658,881 94
Sioux City and Pacific	1,628,320 00	1,415,447 89	48,849 60	1,464,297 49	121,355 39	1,342,942 10
	64,623,512 00	57,283,388 10	1,938,705 36	59,222,093 46	16,777,380 20	42,444,713 26

**TABLE 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 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.
<b>On January 1, 1884:</b>						
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	180,892 37	1,382,254 72
	<u>64,623,512 00</u>	<u>59,222,093 46</u>	<u>1,938,705 36</u>	<u>61,160,798 82</u>	<u>17,631,893 98</u>	<u>43,528,904 84</u>
<b>On July 1, 1884:</b>						
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
	<u>64,623,512 00</u>	<u>61,160,798 82</u>	<u>1,938,705 36</u>	<u>63,099,504 18</u>	<u>18,148,923 41</u>	<u>44,950,580 77</u>
<b>On January 1, 1885:</b>						
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	10,495,849 61	16,913,286 88
Central Branch Union Pacific.....	1,600,000 00	1,645,808 26	48,000 00	1,693,808 26	171,969 98	1,521,838 28
Western Pacific.....	1,970,560 00	1,756,482 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
	<u>64,623,512 00</u>	<u>63,099,504 18</u>	<u>1,938,705 36</u>	<u>65,038,209 54</u>	<u>19,017,341 99</u>	<u>46,020,867 55</u>

## 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

## On January 1, 1886:

Central Pacific.....	25,885,120 00	26,558,769 67	776,553 60	27,335,323 27	5,224,251 05	22,111,072 22
Kansas Pacific.....	6,303,000 00	6,885,693 09	189,090 00	7,074,783 09	3,377,165 28	3,697,617 81
Union Pacific.....	27,236,512 00	28,226,231 85	817,095 36	29,043,327 21	10,830,400 19	18,212,927 02
Central Branch Union Pacific.....	1,600,000 00	1,741,808 26	48,000 00	1,789,808 26	238,996 04	1,550,812 22
Western Pacific.....	1,970,560 00	1,904,716 14	59,116 80	1,963,832 94	9,367 00	1,954,465 94
Sioux City and Pacific.....	1,628,320 00	1,659,695 89	48,849 60	1,708,545 49	191,125 20	1,517,420 29
	64,623,512 00	66,976,914 90	1,938,705 36	68,915,620 26	19,871,304 76	49,044,315 50

## On July 1, 1886:

Central Pacific.....	25,885,120 00	27,335,323 27	776,553 60	28,111,876 87	5,264,819 74	22,847,057 13
Kansas Pacific.....	6,303,000 00	7,074,783 09	189,090 00	7,263,873 09	3,422,870 43	3,841,002 66
Union Pacific.....	27,236,512 00	29,043,327 21	817,095 36	29,860,422 57	10,997,628 90	18,862,793 67
Central Branch Union Pacific.....	1,600,000 00	1,789,808 26	48,000 00	1,837,808 26	256,785 25	1,581,023 01
Western Pacific.....	1,970,560 00	1,963,832 94	59,116 80	2,022,949 74	9,367 00	2,013,582 74
Sioux City and Pacific.....	1,628,320 00	1,708,545 49	48,849 60	1,757,395 09	201,550 11	1,555,844 98
	64,623,512 00	68,915,620 26	1,938,705 36	70,854,325 62	20,153,021 43	50,701,304 19

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				270,000,000 00																16,000,000 00	
1862				283,000,000 00																13,000,000 00	
1863				260,000,000 00																11,000,000 00	
1864	\$18,653,580 19	\$2,241,041 30	\$182,105,378 51	203,000,000 00													\$625,366 53		\$9,374,633 45	10,000,000 00	
1865	40,443,031 68	9,437,060 40	139,119,907 92	189,000,000 00													786,841 63		8,713,158 35	9,500,000 00	
1866	57,205,056 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	68,875,205 05	186,000,000 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	533,680 00	11,953,680 00	18,002,280 00	30,489,040 00									1,304,944 68		5,695,015 32	7,000,000 00	
1870	108,316,646 51	12,438,517 74	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 63	62,703,744 19	163,500,000 00	2,096,620 00	9,161,160 00	8,028,520 00	19,886,200 00									977,589 98	\$1,076,379 51	10,046,030 51	13,000,000 00	
1872	71,425,396 63	11,580,935 73	63,014,567 64	148,000,000 00	5,674,640 00	11,412,160 00	14,999,500 00	32,086,300 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	63,415,988 30	135,000,000 00	5,208,680 00	22,139,090 00	12,112,280 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 50	5,019,638 73	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	11,803,345 88	19,500,000 00	
1875	50,688,448 36	3,663,993 46	49,047,558 18	110,000,000 00	4,247,500 00	12,642,180 00	4,906,620 00	21,796,300 00									5,858,623 95	2,653,408 84	19,487,967 21	28,000,000 00	
1876	55,217,604 05	4,839,249 64	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	3,506,448 38	32,223,117 50	42,000,000 00	
1877	89,390,471 88	5,306,262 60	50,803,265 43	145,500,000 00	9,274,560 00	12,179,520 00	20,118,520 00	41,672,600 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	19,469,320 00	16,021,460 00	8,876,220 00	44,367,000 00	\$1,455,520 00		\$7,080 00	\$1,462,600 00	\$15,050,827 84	\$175,250 00	\$679,893 00	\$15,914,970 84	6,820,505 97	4,882,607 10	58,276,856 93	70,000,000 00	
1879	135,236,474 62	21,530,846 05	54,732,679 38	211,500,000 00	133,880 00	13,975,600 00	1,304,220 00	15,413,700 00	2,052,470 00		357,810 00	2,466,950 00	33,239,916 91	4,739,120 00	2,914,529 00	40,893,565 81	8,903,401 36	2,031,051 39	59,065,547 25	70,000,000 00	
1880	126,145,427 29	70,959,509 72	105,895,063 07	309,000,000 00	40,700 00	7,939,560 00	24,340 00	8,094,600 00	6,584,701 00		995,400 00	4,794,169 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	12,055,801 00		915,590 00	38,165,139 00	65,854,671 10	5,711,137 00	23,116,846 00	94,082,654 10	27,247,696 93	771,424 05	41,980,879 02	70,000,000 00	
1882	148,506,380 95	91,223,770 74	204,269,839 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	90,384,724 36	6,077,153 00	25,913,811 00	122,875,688 36	28,018,630 58	820,868 80	41,130,500 62	70,000,000 00	
1883	194,078,567 63	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	99,499,556 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	65,635,738 50	192,787,667 35	463,500,000 00	27,246,020 00	26,637,110 00	44,509,530 00	98,392,660 00	23,284,680 00		2,851,000 00	93,566,011 00	110,811,601 00	139,616,414 27	8,032,811 00	31,762,102 00	179,411,327 27	29,600,720 05	1,085,022 61	39,314,257 34	70,000,000 00
1885	247,028,625 23	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		3,119,270 00	98,391,676 00	139,904,646 00	169,451,997 52	30,673,344 00	207,923,266 52	31,236,899 49	1,059,390 95	37,703,709 56	70,000,000 00	
1886	232,838,123 91	104,530,587 67	159,331,288 42	496,700,000 00	55,129,870 00	41,440,430 00	34,597,945 00	131,174,245 00	27,861,450 00		1,812,290 00	86,303,935 00	115,977,675 00	184,345,764 45	6,757,268 00	236,815,484 45	28,904,681 66	2,913,304 82	38,182,013 52	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			\$15,000,000 00	\$20,192,456 00										623,100,168 75
1864	179,157,717 00	780,999 25	153,471,450 00			\$13,756,080 00	22,894,877 25	\$10,753,777 00	\$20,481,493 00	\$31,235,270 00	\$32,184,213 00	\$40,042,750 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	25,005,828 76	36,337,528 00	109,800,332 00	146,137,800 00	281,479,908 00	52,149,686 00	165,394,490 00	213,522,246 00	431,060,428 00				1,150,197,147 76
1866	19,996,163 00	272,162 00	3,454,230 00	159,012,140 00	27,070,776 96	\$3,467,195 00	31,547,972 00	244,464,741 00	281,479,908 00	72,988,001 00	197,783,494 00	130,008,811 00	400,780,306 00				1,079,013,645 96
1867	4,421,112 00	208,432 00	1,123,630 00	122,394,460 00	28,307,523 52	11,661,418 00	22,215,935 00	264,548,026 00	298,625,379 00	52,343,895 00	100,587,582 00	218,850,120 00	371,783,597 00				1,059,

## 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 reduction or increase of the public debt, as shown by the monthly statement published at the end of each month.

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

The sixth 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 seventh 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.

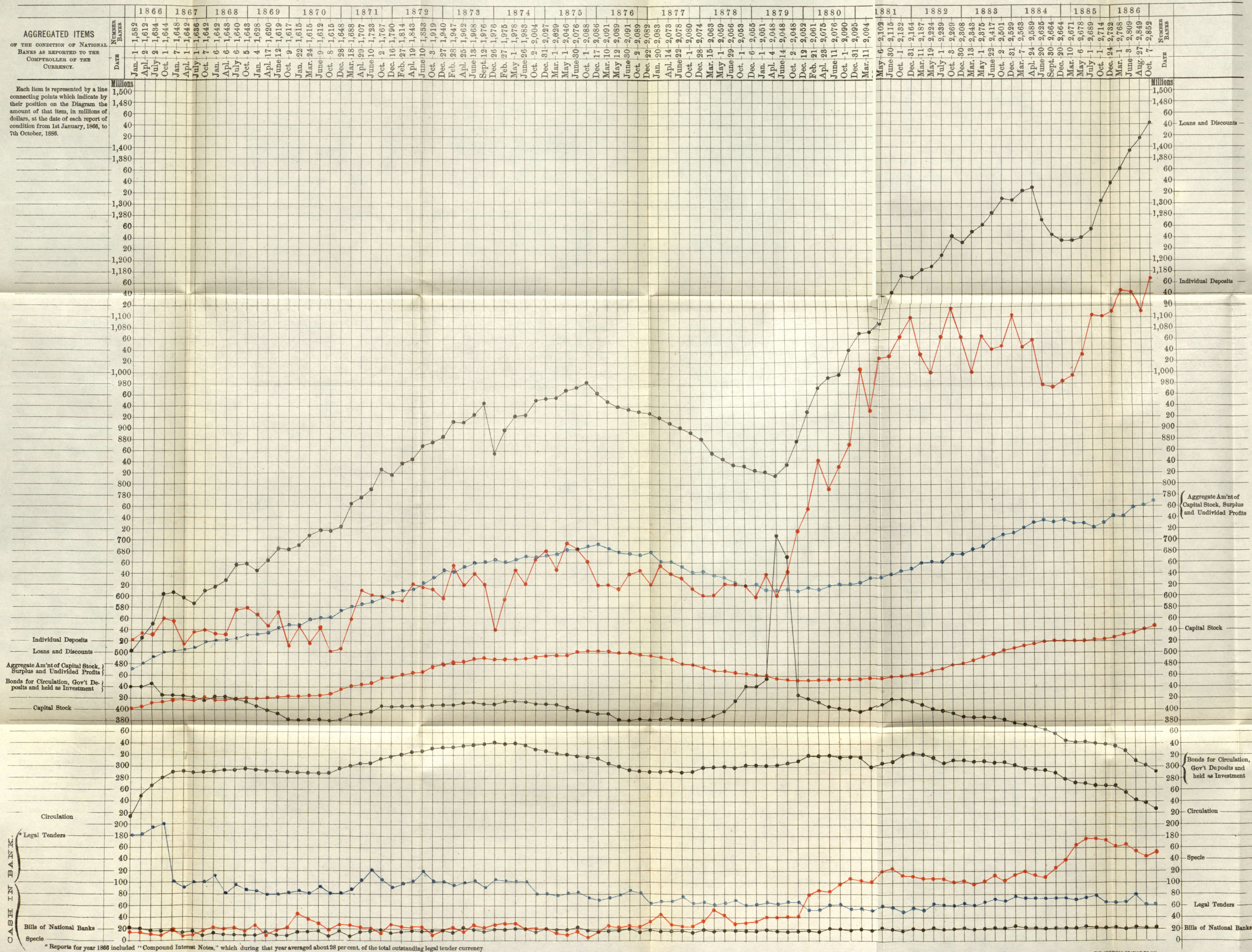
The eighth item includes the subsidiary coin, silver bullion, and standard silver dollars in the Treasury, the issue of the standard dollar having resulted in the retirement into the Treasury of the subsidiary silver, which would otherwise have remained in circulation.

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



DIAGRAM

Exhibiting the Actual and Relative Variations, at stated periods, beginning 1st January, 1866, and ending 7th October, 1886, in the Number of National Banks, and in the Aggregate Amounts of the chief items of their Resources and Liabilities.





## LXXXII REPORT OF THE SECRETARY OF THE TREASURY.

**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 November 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.....		2,827,368 07	5,626,541 22	8,453,909 29
February 28.....		2,955,577 65	6,261,437 76	9,217,015 41
March 30.....	\$810,561	3,534,480 53	7,139,637 34	11,484,678 87
April 30.....	3,169,681	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	7,341,470 84	8,860,505 97	21,920,933 81
July 31.....	9,550,236	7,665,760 19	7,079,667 36	24,295,663 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	6,143,993 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	10,159,491 41	6,009,834 43	31,012,544 84
December 31.....	16,704,829	9,439,461 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.....	21,558,894	8,688,260 74	6,428,185 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	8,904,461 36	42,143,378 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 89	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.....	32,322,634	3,537,224 31	17,735,980 76	53,615,845 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 97	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.....	42,778,190	4,853,587 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	6,380,258 46	25,152,971 89	79,028,293 35
September 30.....	47,654,675	5,557,759 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	6,253,389 81	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	25,813,058 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	27,042,806 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	3,607,829 86	25,963,641 48	99,161,408 34
1882—January 31.....	72,421,584	3,258,926 18	26,507,873 37	102,248,383 55
February 28.....	75,138,957	2,806,143 12	26,869,906 26	104,815,006 38
March 31.....	78,178,583	4,440,661 97	27,187,680 67	109,806,925 64
April 30.....	81,595,066	3,239,033 43	27,439,183 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	121,887,352 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.

# REPORT OF THE SECRETARY OF THE TREASURY. LXXXIII

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

	Standard silver dollars.	Silver bullion.	Subsidiary sil- ver 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	4,956,364 86	26,712,424 15	147,655,239 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 .....	129,066,101	5,043,824 61	28,866,550 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	4,003,609 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	29,474,100 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	29,194,353 52	180,413,275 85
1885—January 31 .....	150,632,154	4,613,582 23	29,904,104 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	30,632,326 20	191,218,301 72
April 30 .....	159,441,034	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	4,038,885 52	31,236,899 49	200,688,897 01
July 31 .....	166,499,948	3,944,837 32	25,355,020 23	195,799,805 55
August 30 .....	166,854,215	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
December 31 .....	165,718,190	3,797,040 84	27,796,430 88	197,311,661 72
1886—January 30 .....	169,063,385	3,658,783 44	29,013,993 71	201,756,162 15
February 27 .....	171,865,966	2,612,968 08	28,811,037 49	203,229,911 57
March 31 .....	174,700,985	2,271,104 42	28,822,637 63	205,794,727 05
April 30 .....	175,928,502	2,556,522 03	28,864,482 89	207,349,506 92
May 29 .....	178,252,045	1,947,761 61	28,912,277 14	209,112,083 75
June 30 .....	181,253,566	3,092,198 45	28,904,681 66	213,250,446 11
July 31 .....	181,523,924	3,786,069 56	28,584,624 69	213,894,618 25
August 31 .....	181,769,457	3,268,940 39	27,956,991 95	212,995,389 34
September 30 .....	181,262,593	3,758,393 89	26,899,745 20	211,920,732 09
October 30 .....	182,931,231	3,807,948 52	26,200,335 88	213,039,515 40
November 30 .....	184,911,938	4,001,383 17	25,808,067 32	214,811,388 49

**TABLE K.**—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1879 to 1887, inclusive.*

	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress. Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.	1st session 49th Congress. Fiscal year 1887.
To supply deficiencies for the service of the various branches of the Govern- ment.....	\$15,213,259 21	\$4,633,824 55	\$6,118,085 10	\$5,110,862 39	\$9,853,869 30	\$2,832,680 04	\$4,385,836 10	\$3,332,717 30	\$13,572,882 61
For legislative, executive, and judicial expenses of the Government.....	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	20,809,781 46
For sundry civil expenses of the Government.....	24,968,589 68	19,724,868 56	22,503,568 23	22,011,222 87	25,425,479 45	23,713,404 22	22,346,749 74	25,961,904 12	22,650,658 49
For support of the Army....	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	23,753,057 21
For the naval service.....	14,153,431 70	14,028,468 95	14,405,787 70	14,566,037 55	14,903,538 98	15,954,247 23	18,931,856 12	21,280,766 93	16,489,556 72
For the Indian service.....	4,734,875 72	4,713,478 58	4,657,262 72	4,587,866 80	5,219,603 91	5,388,655 91	5,903,151 26	5,773,328 56	5,561,262 84
For rivers and harbors.....	8,322,700 00	9,577,494 61	8,976,500 00	11,451,300 00	18,988,875 00	14,948,300 00	14,948,300 00	14,464,900 00	14,464,900 00
For forts and fortifications.	275,000 00	275,000 00	550,000 00	575,000 00	375,000 00	670,000 00	700,000 00	725,000 00	59,876 69
For support of Military Academy.....	292,805 00	319,547 33	316,234 28	322,435 37	335,557 04	318,657 50	314,563 50	309,902 14	297,805 00
For service of Post-Office Department.....	4,222,274 72	5,872,376 10	3,883,420 00	2,152,258 00	1,902,177 90	Indefinite.	Indefinite.	Indefinite.	Indefinite.
For invalid and other pen- sions, including deficien- cies.....	29,371,574 00	56,233,200 00	41,644,000 00	68,282,306 68	116,000,000 00	*86,575,000 00	120,810,000 00	60,000,000 00	76,075,200 00
For consular and diplomatic service.....	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	1,364,065 00
For service of Agricultural Department.....			253,300 00	335,500 00	427,280 00	405,640 00	480,190 00	580,790 00	654,715 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	3,721,050 99
For miscellaneous.....	2,226,390 29	2,995,123 77	4,959,332 01	1,128,006 15	5,868,993 69	1,806,438 75	7,600,003 86	2,268,383 13	10,184,570 90
Totals.....	172,016,309 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	209,659,382 91

\*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.

# REPORT OF THE SECRETARY OF THE TREASURY. LXXXV

**TABLE L.—STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ended June 30, 1886.**

CUSTOMS.		
Quarter ended September 30, 1885	\$52,203,853 12	
Quarter ended December 31, 1885	43,541,187 23	
Quarter ended March 31, 1886	49,564,783 89	
Quarter ended June 30, 1886	47,595,199 20	
		\$192,905,023 44
INTERNAL REVENUE.		
Quarter ended September 30, 1885	28,600,281 06	
Quarter ended December 31, 1885	29,912,390 27	
Quarter ended March 31, 1886	25,990,668 74	
Quarter ended June 30, 1886	32,302,596 41	
		116,805,936 48
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1885	1,173,574 87	
Quarter ended December 31, 1885	1,742,073 31	
Quarter ended March 31, 1886	1,220,424 43	
Quarter ended June 30, 1886	1,494,926 73	
		5,630,999 34
TAX ON CIRCULATION OF NATIONAL BANKS.		
Quarter ended September 30, 1885	1,354,386 72	
Quarter ended December 31, 1885	7,125 46	
Quarter ended March 31, 1886	1,324,342 46	
Quarter ended June 30, 1886	7,858 23	
		2,693,712 87
REPAYMENT OF INTEREST BY PACIFIC RAILROADS.		
Quarter ended September 30, 1885	173,770 77	
Quarter ended December 31, 1885	223,701 99	
Quarter ended March 31, 1886	168,435 74	
Quarter ended June 30, 1886	113,280 93	
		679,189 43
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1885	231,801 28	
Quarter ended December 31, 1885	260,518 81	
Quarter ended March 31, 1886	227,633 70	
Quarter ended June 30, 1886	294,829 79	
		1,014,783 58
FEES—CONSULAR, LETTERS PATENT, AND LANDS.		
Quarter ended September 30, 1885	796,731 12	
Quarter ended December 31, 1885	896,062 02	
Quarter ended March 31, 1886	749,062 00	
Quarter ended June 30, 1886	941,715 05	
		3,383,570 19
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1885	71,689 37	
Quarter ended December 31, 1885	83,662 23	
Quarter ended March 31, 1886	40,877 48	
Quarter ended June 30, 1886	67,161 31	
		263,390 39
PROFITS ON COINAGE.		
Quarter ended September 30, 1885	724,358 01	
Quarter ended December 31, 1885	1,072,581 02	
Quarter ended March 31, 1886	1,484,970 82	
Quarter ended June 30, 1886	2,622,709 41	
		5,904,619 26
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1885	272,033 03	
Quarter ended December 31, 1885	956,721 09	
Quarter ended March 31, 1886	145,880 98	
Quarter ended June 30, 1886	731,195 51	
		2,105,830 61
MISCELLANEOUS.		
Quarter ended September 30, 1885	1,160,700 04	
Quarter ended December 31, 1885	1,524,598 15	
Quarter ended March 31, 1886	1,104,475 21	
Quarter ended June 30, 1886	1,257,898 07	
		5,047,671 47
Total ordinary receipts, exclusive of loans	336,439,727 06	
Receipts from loans, certificates, and notes	116,314,850 00	
Total receipts	452,754,577 06	
Balance in Treasury June 30, 1885	521,794,026 26	
Grand total	974,548,603 32	

# LXXXVI REPORT OF THE SECRETARY OF THE TREASURY

**TABLE M.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1886.**

CIVIL.		
Congress .....	\$5,925,728 08	
Executive .....	10,764,453 67	
Judiciary .....	3,799,641 65	
Government in the Territories .....	265,706 45	
Sub-treasuries .....	350,795 80	
Public land offices .....	607,627 83	
Inspection of foreign steam vessels .....	22,953 36	
Mints and assay offices .....	218,697 20	
Total civil .....		\$21,955,604 04
FOREIGN INTERCOURSE.		
Diplomatic salaries .....	\$367,083 36	
Consular salaries .....	549,418 49	
Contingent expenses of foreign missions .....	74,655 44	
Contingencies of consulates .....	126,939 61	
Prisons for American convicts .....	6,635 51	
Commission to Central and South America .....	7,223 48	
Publication of consular and commercial reports .....	20,000 00	
Expenses Court of Alabama Claims .....	84,394 34	
Spanish indemnity .....	27,907 43	
Miscellaneous .....	68,063 22	
Total foreign intercourse .....		\$1,332,320 88
MISCELLANEOUS.		
Mint establishment .....	\$919,155 57	
Life-saving service .....	880,735 28	
Revenue-cutter service .....	905,142 33	
Engraving and printing .....	280,589 07	
Coast and Geodetic Survey .....	516,251 69	
Light-house establishment .....	2,073,358 91	
Marine-hospital establishment .....	466,799 27	
Custom-houses, court-houses, post-offices, &c .....	2,456,924 85	
Repairs and preservation of public buildings .....	157,065 39	
Pay of assistant custodians and janitors for public buildings .....	288,195 57	
Fuel, lights, and water for public buildings .....	528,813 18	
Furniture and heating apparatus for public buildings .....	279,725 46	
Vaults, safes, and locks, and plans for public buildings .....	46,341 54	
Refunds, reliefs, &c., under customs laws .....	11,869 99	
Collecting revenue from customs .....	6,427,612 67	
Detection and prevention of frauds on customs revenue .....	15,332 67	
Refunding excess of deposits, &c .....	3,289,561 45	
Debitures and drawbacks under customs laws .....	8,074,429 70	
Compensation in lieu of moieties .....	24,500 22	
Expenses of regulating immigration .....	162,962 67	
Inspection of neat cattle .....	18,103 57	
Salaries and expenses shipping service .....	53,325 40	
Expenses seal fisheries in Alaska .....	22,937 49	
Assessing and collecting internal revenue .....	3,578,679 42	
Internal-revenue stamps, paper, and dies .....	427,460 57	
Redemption of internal-revenue stamps .....	24,691 23	
Punishing violations of internal-revenue laws .....	38,277 79	
Refunds, reliefs, &c., under internal-revenue laws .....	9,277 56	
Allowance or drawback under internal-revenue laws .....	34,654 30	
Rebate of tax on tobacco .....	279 03	
Payment of judgments, Court of Claims .....	7,209 00	
Preventing the spread of epidemic diseases .....	72,157 73	
Expenses of national currency .....	85,163 83	
Distinctive paper for United States securities .....	4,227 75	
Suppressing counterfeiting and other crimes .....	59,331 59	
Propagation, &c., of food fishes .....	248,841 48	
Expenses under Smithsonian Institution .....	92,020 48	
Contingent expenses, Independent Treasury .....	84,537 99	
Mail transportation, Pacific railroads .....	1,041,933 08	
World's Industrial Exposition, New Orleans, La .....	331,526 11	
Expenses of the District of Columbia .....	1,940,387 94	
Charitable institutions, District of Columbia .....	171,978 31	
Washington aqueduct .....	20,000 00	
Water fund, District of Columbia .....	149,991 40	
Interest and sinking fund, District of Columbia .....	1,213,947 97	
Refunding taxes, District of Columbia .....	2,421 18	
Guarantee fund, District of Columbia .....	25,717 09	
Improvements and repairs, District of Columbia .....	401,835 50	
Sewerage system, District of Columbia .....	199,990 47	
Buildings and grounds in Washington under Chief Engineer .....	95,461 52	
State, War, and Navy Department building .....	500,138 53	
Fuel, lights, and water, State, War, and Navy Department building .....	34,000 00	
Reliefs, reimbursements, &c .....	51,545 71	
Completion of Washington Monument .....	57,600 00	
Various monuments and statues .....	42,167 25	
Support and treatment of transient paupers .....	15,000 00	

# REPORT OF THE SECRETARY OF THE TREASURY. LXXXVII

**TABLE M.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1886—Continued.**

Department of Agriculture .....	485,374 85	
Deficiency in the postal revenues .....	8,193,652 02	
Capitol building and grounds .....	239,086 99	
Interior Department building .....	6,123 61	
Pension Office building .....	105,965 36	
Government Hospital for the Insane .....	227,467 36	
Columbia Institution for the Deaf and Dumb .....	71,979 80	
Freedman's Hospital and Asylum .....	49,083 68	
Howard University .....	24,500 00	
National Museum .....	153,008 74	
Expenses of Tenth Census .....	100,098 60	
Semi-decennial census of 1885 .....	95,778 25	
Penitentiary buildings in Territories .....	24,849 08	
Payment of surplus proceeds of lands sold for direct taxes .....	8,955 69	
Surveying public and private lands .....	79,787 68	
Geological Survey .....	464,142 45	
Yellowstone National Park .....	39,526 96	
Hot Springs Reservation, Arkansas .....	23,252 28	
Deposits by individuals for surveying public lands .....	100,789 59	
Repayment for lands erroneously sold .....	53,150 32	
Swamp lands and swamp-land indemnity .....	65,790 24	
Depredations on public timber .....	62,424 36	
Protecting public lands .....	94,557 03	
Five, three, and two per cent. fund to States .....	96,812 50	
Photolithographing, &c., for the Patent Office .....	141,286 39	
Purchase and management of Louisville and Portland Canal .....	423,190 00	
Erection of fish-ways at Great Falls .....	35,623 69	
Building for Army Medical Museum and Library .....	51,518 75	
Miscellaneous items .....	394,042 33	
Total miscellaneous .....		\$50,879,004 93

## INTERIOR DEPARTMENT.

Indians .....	6,099,158 17	
Pensions .....	63,404,864 03	
Total Interior Department .....		69,504,022 20

## MILITARY ESTABLISHMENT.

Pay Department .....	12,094,557 66	
Pay Department, bounty and miscellaneous .....	49,980 09	
Commissary Department .....	1,628,004 80	
Quartermaster's Department .....	8,967,014 74	
Purchase and repair of building at New York for Quartermaster's Department .....	267,177 00	
Medical Department .....	725,678 98	
Ordnance Department .....	1,621,887 84	
Military Academy .....	296,508 15	
Improving rivers and harbors .....	4,089,193 47	
Fortifications .....	412,227 38	
Construction of military posts, roads, &c. .....	254,889 17	
National cemeteries, roads, &c. .....	205,019 84	
Mississippi River Commission .....	12,505 00	
Claims, reimbursements, reliefs, &c. .....	168,742 82	
Expenses of recruiting .....	67,945 87	
Contingencies of the Army .....	56,214 10	
Signal Service .....	809,729 03	
Expenses of military convicts .....	6,208 70	
Publication of the Official Records of the War of the Rebellion .....	51,000 00	
Miscellaneous surveys .....	11,064 65	
Support of the National Home for Disabled Volunteer Soldiers .....	1,472,000 00	
Soldiers' Home .....	419,571 72	
Support of military prison, Fort Leavenworth, Kans. .....	82,816 91	
Army and Navy Hospital, Hot Springs, Ark. .....	12,500 00	
Miscellaneous items .....	542,219 72	
Total military establishment .....		34,324,152 74

## NAVAL ESTABLISHMENT.

Pay and contingencies of the Navy .....	7,752,356 39	
Marine Corps .....	847,985 41	
Naval Academy .....	176,516 23	
Navigation .....	91,223 45	
Ordnance .....	324,185 05	
Equipment and recruiting .....	39,328 57	
Yards and docks .....	663,109 59	
Medicine and surgery .....	90,302 52	
Provisions and clothing .....	1,139,633 77	
Construction and repair .....	1,135,907 89	
Steam engineering .....	783,135 30	
Increase of the Navy .....	1,464,635 87	
Extra pay to officers and men who served in the Mexican war .....	58,310 72	

# LXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

**TABLE M.**—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1886—Continued.*

NAVAL ESTABLISHMENT—Continued.		
Miscellaneous .....		181, 010 24
		<hr/>
Less excess of repayment, general account of advances ....	\$779, 940 26	14, 747, 641 00
Less excess of repayment, mileage .....	59, 813 00	839, 753 26
		<hr/>
Total naval establishment .....		13, 907, 887 74
Interest on the public debt .....		50, 580, 145 97
		<hr/>
Total net ordinary expenditures .....		242, 483, 138 50
Redemption of the public debt .....		205, 216, 709 36
		<hr/>
Total expenditures .....		447, 699, 847 86
Balance in Treasury June 30, 1886 .....		526, 848, 755 46
		<hr/>
Grand total .....		974, 548, 603 32

# REPORT OF THE SECRETARY OF THE TREASURY. LXXXIX

**TABLE N.**—*STATEMENT of the net RECEIPTS and DISBURSEMENTS (by war-rants) for the quarter ended September 30, 1886.*

## RECEIPTS.

Customs .....	\$59,177,586 50
Internal revenue .....	28,930,043 94
Sales of public lands .....	1,827,781 46
Tax on national banks .....	1,252,498 57
Repayment of interest by Pacific Railroads .....	203,503 45
Customs fees, fines, penalties, and forfeitures .....	232,998 88
Fees—consular, letters patent, and lands .....	814,359 39
Proceeds of sales of Government property .....	48,508 21
Profits on coinage, &c .....	582,694 65
Miscellaneous .....	1,875,617 52
Total net ordinary receipts .....	94,945,592 57
Balance in the Treasury June 30, 1886 .....	526,848,755 46
Total .....	621,794,348 03

## DISBURSEMENTS.

Customs .....	\$7,046,463 83
Internal revenue .....	1,070,645 02
Diplomatic .....	391,142 67
Quarterly salaries .....	109,260 29
Treasury .....	9,690,282 86
Judiciary .....	1,117,485 58
Interior civil .....	2,075,435 03
Total civil and miscellaneous .....	21,500,715 28
Indians .....	1,621,973 62
Pensions .....	20,401,137 52
Military establishment .....	9,726,804 09
Naval establishment .....	4,603,230 59
Interest on the public debt .....	13,210,226 86
Judgments, Court of Alabama Claims .....	5,721,076 38
Total net ordinary expenditures .....	76,785,164 34
Redemption of public debt in excess of issues .....	46,094,156 00
Unavailable .....	7,997 64
Balance in the Treasury September 30, 1886 .....	498,907,030 05
Total .....	621,794,348 03



**TABLE O.—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	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,914 17	5,588,461 26	337,755 36			28,347 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		\$3,540 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	534,343 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	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,670,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,133,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,988 03	273,782 35
1817	22,033,519 19	26,283,348 19	2,678,100 77	1,824,187 04	1,991,226 06	109,761 08
1818	14,988,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,900 58	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,855 68	2,626 00	1,495,845 26	1,315,722 83
1828	6,068,286 10	23,205,523 64	17,451 54	2,218 81	1,018,303 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,923,391 39	12,160 62	16,980 59	2,329,358 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,503,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,340 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,705,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,600 36	2,467 27		3,730,945 66	6,410,348 45
1839	36,891,106 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,969,163 40	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00		1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	283,895 92
1844	39,186,284 74	26,183,570 94	1,777 34		2,039,939 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	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1847	38,291,959 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			1,068,959 55	685,379 13
1850	32,827,082 69	39,668,686 42			1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,943,239 58	464,249 40
1853	43,338,860 02	58,931,865 52			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05			3,829,486 64	1,259,902 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87			1,778,557 71	1,088,580 25
1861	32,979,530 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	102,816,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

\* For the half-year from Jan

# REPORT OF THE SECRETARY OF THE TREASURY.

XCI

to June 30, 1886, 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.	Unavailable.
1791		\$4,409,951 19			\$361,391 34	\$4,771,342 53	
1792	\$8,028 00	3,669,960 81			5,102,498 45	8,772,458 76	
1793	38,500 00	4,652,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 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	12,935,330 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,559,931 07				15,559,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,837,900 00	22,639,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,833,592 33	
1818	525,000 00	21,585,171 04			8,353 00	21,593,936 66	
1819	675,000 00	24,608,374 37	412 62		2,291 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00	14,573,379 72			5,000,324 00	19,573,703 72	
1822	297,500 00	20,232,427 94				20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,381,212 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	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 23				24,763,629 23	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,971,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 07	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 80	39,019,382 60	
1839		31,482,749 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		19,970,197 25			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,708 36	20,782,410 45	
1844		29,320,707 78		666 00	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,256,700 00	56,992,479 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	47,649,388 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	16,350 00	61,603,404 18	103,301 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,350,574 68			800 00	65,351,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 13	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,652 52	6,000 01
1864		243,412,971 20		21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1 to June 30, 1843.

# XCH REPORT OF THE SECRETARY OF THE TREASURY.

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

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,036,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,738,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,042,426 03	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,850,481 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	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,339 54	157,167,722 35	110,007,493 58	.....	1,413,640 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
1877	149,909,377 21	130,956,493 07	118,630,407 83	.....	976,253 68	30,437,487 42
1878	214,887,645 88	130,170,630 20	110,581,624 74	.....	1,079,743 37	15,614,728 09
1879	286,591,453 88	137,250,047 70	113,561,610 58	.....	924,781 66	20,588,697 49
1880	386,832,588 65	186,522,064 60	124,009,373 92	.....	1,016,506 60	21,978,525 01
1881	231,940,064 44	198,159,676 02	135,264,385 51	30 85	2,201,863 17	25,154,850 98
1882	280,607,668 37	220,410,730 25	146,497,595 45	1,516 89	4,753,140 37	31,703,642 52
1883	275,450,903 53	214,706,496 93	144,720,368 98	160,141 69	7,955,864 42	30,796,695 02
1884	374,189,081 98	195,067,489 76	121,586,072 51	108,156 60	9,810,705 01	21,984,881 89
1885	424,941,403 07	181,471,939 34	112,498,725 54	70,720 75	5,705,986 44	24,014,055 06
1886	521,794,026 26	192,905,023 44	116,805,936 48	108,239 94	5,630,999 34	20,989,527 86
.....	.....	5,641,684,782 14	3,449,466,065 24	28,097,532 45	241,622,878 16	568,072,013 35

\* Amount heretofore credited to the Treasurer as

## REPORT OF THE SECRETARY OF THE TREASURY.

XCIII

STATES from March 4, 1789, to June 30, 1886, &amp;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	\$1,270,884,173 11	\$172,094 29
1867	-----	462,846,679 92	-----	27,787,330 35	640,426,910 29	1,131,060,920 56	721,827 93
							2,675,918 19
1868	-----	376,434,453 82	-----	29,203,629 50	625,111,433 20	1,030,749,516 52	-----
1869	-----	357,188,256 09	-----	13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
1870	-----	395,959,833 87	-----	15,295,043 76	285,474,496 00	696,729,973 63	-----
1871	-----	374,431,104 94	-----	8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
1872	-----	364,694,229 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	214,931,017 00	548,669,221 67	*3,047 80
1874	-----	299,941,090 84	-----	5,037,665 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	-----	4,029,280 58	397,455,898 00	691,551,673 28	-----
1877	-----	281,000,642 00	-----	405,776 58	348,871,749 00	630,278,167 58	-----
1878	-----	257,446,776 40	-----	317,102 30	404,581,201 00	662,345,079 70	-----
1879	-----	272,322,136 83	-----	1,505,047 63	792,807,643 00	1,066,634,827 46	-----
1880	-----	333,526,500 98	-----	110 00	211,814,103 00	545,340,713 98	-----
1881	-----	360,782,292 57	-----	-----	113,750,584 00	474,532,826 57	-----
1882	-----	403,525,250 28	-----	-----	120,945,724 00	524,470,974 28	-----
1883	-----	398,287,581 95	-----	-----	555,942,564 00	954,230,145 95	-----
1884	-----	348,519,869 92	-----	-----	206,877,886 00	555,397,755 92	*1,500 00
1885	-----	323,690,706 38	-----	-----	245,196,303 00	568,887,009 38	47,097 65
1886	-----	356,459,727 06	-----	-----	116,314,850 00	452,754,577 06	-----
	\$9,720,136 29	9,938,663,407 63	\$485,224 45	204,259,220 83	11,956,321,568 84	22,099,729,421 75	2,707,464 18

unavailable, and since recovered and charged to his account.

# XCIV 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 38
1793.....	1,130,249 08		27,282 83	80,087 81	511,451 01
1794.....	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795.....	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796.....	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 53
1797.....	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798.....	2,009,522 30	1,381,347 76	16,470 09	104,845 93	1,139,524 94
1799.....	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800.....	2,560,878 77	3,448,716 03	31 22	64,130 73	1,397,613 22
1801.....	1,672,944 08	2,111,424 00	9,000 00	73,533 87	1,114,763 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.....	1,288,085 91	1,722,064 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	1,423,285 61
1809.....	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79
1810.....	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811.....	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812.....	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,098 21
1813.....	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814.....	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815.....	14,794,294 22	8,660,000 25	530,750 00	60,656 06	2,898,870 47
1816.....	16,012,096 80	3,908,278 33	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	3,518,996 76
1818.....	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819.....	6,506,300 37	3,847,640 42	463,181 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	1,948,199 40	1,967,996 24
1823.....	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824.....	3,340,939 85	2,904,581 56	429,957 90	1,499,326 59	7,155,308 81
1825.....	3,659,914 18	3,049,083 86	724,106 44	1,808,810 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.....	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828.....	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829.....	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,224 65
1830.....	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 10
1831.....	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 04
1832.....	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833.....	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834.....	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,728 95
1835.....	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836.....	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72
1837.....	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838.....	12,897,224 16	6,131,580 53	5,504,191 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	1,199,099 68	1,378,931 33	6,775,624 61
1843*.....	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844.....	5,218,183 66	6,498,199 11	1,256,532 39	2,032,008 99	5,645,183 86
1845.....	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846.....	10,413,370 58	6,455,013 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	6,885,608 35
1848.....	27,668,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849.....	14,658,473 26	9,786,705 92	1,374,161 55	1,828,867 64	12,885,334 24
1850.....	9,687,024 58	7,904,724 66	1,665,591 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	17,883,992 18
1852.....	8,521,506 49	8,918,842 10	3,043,576 04	2,401,858 75	17,504,171 45
1853.....	9,910,498 49	11,067,789 53	3,830,494 12	1,756,306 20	17,463,063 01
1854.....	11,722,282 87	10,700,096 32	1,550,339 55	1,232,685 00	26,672,144 68
1855.....	14,648,074 07	13,327,095 11	2,772,900 78	1,477,612 33	24,300,425 43
1856.....	16,968,160 51	14,074,834 64	2,644,263 97	1,296,220 65	31,794,038 87
1857.....	19,150,150 87	14,053,264 64	4,354,418 87	1,310,380 58	28,565,498 77
1858.....	25,679,121 63	14,690,927 90	4,978,266 18	1,219,768 30	26,400,016 42
1859.....	23,154,720 53	11,514,649 83	3,490,534 53	1,222,222 71	23,797,544 40
1860.....	16,472,202 72	12,387,156 52	2,865,481 17	1,004,599 78	27,977,978 30
1861.....	23,001,530 67	42,040,353 09	2,327,948 37	852,170 47	23,385,862 59
1862.....	389,173,562 29	63,261,235 31	3,152,032 70	1,078,513 36	23,198,362 37
1863.....	609,814,411 82	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87
1864.....	690,391,048 66				

\* For the half year from Jan

## REPORT OF THE SECRETARY OF THE TREASURY.

XCV

1789, to June 30, 1886, by cal. years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 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	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 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	8,583,618 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	2,623,311 99
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	6,337,234 62		2,657,114 22	4,593,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,938,141 62	11,292,292 99	9,648,850 07
1808	6,404,838 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,514,672 14		2,866,074 90	3,586,479 26	13,867,226 36	3,848,056 78
1810	5,311,082 28		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,392,604 96		2,565,435 57	5,414,534 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,062,396 92		3,589,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38		4,503,239 04	3,307,304 90	38,028,230 32	1,727,818 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,609 92		4,536,282 55	20,836,753 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	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,450 90		4,366,757 40	7,728,587 38	28,585,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 60	9,064,637 47	35,459,479 52	5,972,435 81
1829	12,041,210 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,667 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,888 77		772,561 50	17,667,747 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	21,601,982 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
1838	33,849,718 08		14,996 48		5,590,723 79	39,455,488 35
1839	26,496,948 73		399,833 89		10,718,153 53	37,614,936 15
1840	24,139,920 11		174,598 08		3,912,015 62	28,226,533 81
1841	26,196,840 29		284,977 55		3,915,712 19	31,797,580 30
1842	24,361,336 59		773,549 85		7,801,990 09	32,936,876 53
1843*	11,256,508 60		523,583 91		333,012 64	12,118,105 15
1844	20,630,108 01		1,833,432 13		11,158,450 71	33,642,010 85
1845	21,895,369 61	\$18,231 43	1,040,458 18		7,536,349 49	30,490,408 71
1846	26,418,456 59		842,723 27		371,100 04	27,032,282 90
1847	53,801,569 37		1,119,214 72		5,600,067 65	60,520,851 74
1848	45,227,454 77		2,390,765 88		13,036,922 54	60,655,143 19
1849	39,933,542 61	82,865 81	3,565,535 78		12,804,478 54	56,386,422 74
1850	37,165,990 09		3,782,393 03		3,656,335 14	44,604,718 26
1851	44,054,717 66	69,713 19	3,696,760 75		654,912 71	48,476,104 31
1852	40,389,954 56	170,063 42	4,000,297 80		2,152,293 05	46,712,608 83
1853	44,078,156 35	420,498 64	3,665,832 74		6,412,574 01	54,577,061 74
1854	51,967,528 42	2,877,818 69	3,070,926 69		17,556,896 95	75,473,170 75
1855	56,316,197 72	872,047 39	2,314,464 99		6,662,065 86	66,164,775 96
1856	66,772,527 64	385,372 90	1,953,822 37		3,614,618 66	72,726,341 57
1857	66,041,143 70	363,572 39	1,593,265 23		3,276,606 05	71,274,587 37
1858	72,350,437 17	574,443 08	1,653,055 67		7,505,250 12	82,062,156 74
1859	66,355,950 07		2,637,649 70		14,685,043 15	83,678,642 92
1860	60,056,754 71		3,144,120 94		13,854,250 00	77,055,125 65
1861	62,616,055 78		4,034,157 30		18,737,100 00	85,387,313 08
1862	456,379,896 81		13,190,344 84		96,097,322 09	565,667,563 74
1863	694,004,755 56		24,729,700 62		181,081,635 07	899,815,911 25
1864	811,283,676 14		53,685,421 69		430,572,014 03	1,295,541,114 86
						134,433,738 44

uary 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	\$5,059,369 71	\$16,347,621 34	\$42,989,383 10
1866.....	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867.....	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868.....	123,246,648 62	25,775,502 72	4,106,683 32	23,782,386 78	53,009,867 67
1869.....	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870.....	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871.....	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872.....	35,372,157 20	21,249,809 99	7,061,728 82	28,538,402 76	60,984,757 42
1873.....	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874.....	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1875.....	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876.....	38,070,888 64	18,963,809 82	5,966,558 17	28,237,395 69	73,599,661 04
1877.....	37,082,735 90	14,959,935 86	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 03	53,177,703 57
1879.....	40,425,060 73	15,125,126 84	5,206,109 08	35,121,482 39	65,741,855 49
1880.....	38,116,916 22	13,536,984 74	5,945,457 09	56,777,174 44	54,713,529 76
1881.....	40,460,460 55	15,686,671 36	6,514,161 09	50,039,279 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	15,285,437 17	7,362,590 31	66,012,573 64	98,678,022 21
1884.....	39,429,603 36	17,292,601 44	6,475,999 29	55,429,223 06	70,920,433 70
1885.....	42,670,578 47	16,021,079 67	6,552,494 63	56,102,267 49	87,494,258 38
1886.....	34,324,152 74	13,907,887 74	6,093,158 17	63,404,804 03	74,166,929 85
Total .....	4,563,041,704 72	1,106,031,999 91	229,899,686 14	899,594,742 36	1,938,216,720 85

\* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The

# REPORT OF THE SECRETARY OF THE TREASURY. XCVII

STATES FROM March 4, 1789, to June 30, 1886, &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	502,689,519 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	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 00	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	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	565,299,698 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	699,445,809 16	966,393,692 69	386,832,588 65
1880	169,090,062 25	2,795,320 42	95,757,575 11	432,590,280 41	700,233,238 19	231,940,064 44
1881	177,142,897 63	1,061,248 78	82,508,741 18	165,152,335 05	425,865,222 64	280,607,668 37
1882	186,904,232 78	.....	71,077,206 79	271,646,299 55	529,627,739 12	275,450,903 58
1883	206,248,006 29	.....	59,160,131 25	590,083,829 96	855,491,967 50	374,189,081 58
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
1886	191,902,992 53	.....	50,580,145 97	205,216,709 36	447,699,847 86	526,848,755 46
	8,736,784,853 98	69,429,363 87	2,474,971,281 75	10,288,987,702 51	21,570,173,202 11	.....

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date.



XCVIII REPORT OF THE SECRETARY OF THE TREASURY.

**TABLE Q.**—*RECEIPTS and DISBURSEMENTS by UNITED STATES ASSIST-  
ANT TREASURERS during the fiscal year ended June 30, 1886.*

BALTIMORE.

Balance June 30, 1885..... \$13,794,080 00

RECEIPTS.

On account of customs.....	\$2,607,878 61
On account of internal revenue.....	547,151 04
On account of semi-annual duty.....	42,349 16
On account of redemption.....	1,902,425 00
On account of certificates, act June 8, 1872.....	7,400,000 00
On account of Post-Office Department.....	270,999 01
On account of transfers.....	6,843,048 75
On account of patent fees.....	783 00
On account of disbursing officers.....	3,287,184 04
On account of the Secretary of the Treasury.....	2,358 50
On account of miscellaneous.....	163,788 01

23,073,965 12

36,868,045 15

DISBURSEMENTS.

On account of Treasury drafts.....	3,447,473 38
On account of Post-Office drafts.....	382,464 60
On account of disbursing officers.....	3,010,495 39
On account of redemption.....	1,918,925 00
On account of interest.....	563,799 22
On account of transfers.....	5,801,440 03
On account of certificates of deposit, act June 8, 1872.....	10,285,000 00

25,409,598 62

Balance June 30, 1886..... 11,458,446 53

BOSTON.

Balance June 30, 1885..... \$22,874,751 41

RECEIPTS.

On account of customs.....	\$22,738,796 30
On account of certificates, act June 8, 1872.....	5,890,000 00
On account of Post-Office Department.....	1,972,793 40
On account of transfers.....	5,578,198 50
On account of patent fees.....	6,422 40
On account of disbursing officers.....	38,224,357 60
On account of semi-annual duty.....	423,316 97
On account of the Secretary of the Treasury.....	16,146 53
On account of redemption.....	2,744,498 88
On account of miscellaneous.....	4,208,483 53

81,803,014 11

104,677,765 52

DISBURSEMENTS.

On account of Treasury drafts.....	13,225,384 25
On account of Post-Office drafts.....	1,724,378 75
On account of disbursing officers.....	36,879,461 69
On account of the Secretary of the Treasury.....	8,782 25
On account of interest.....	5,488,163 87
On account of exchange of standard silver dollars.....	1,661,556 00
On account of transfers.....	17,799,175 80
On account of certificates of deposit, act June 8, 1872.....	6,610,000 00
On account of fractional currency (fractional silver and minor coins) re- deemed.....	803,210 03
On account of United States notes redeemed.....	293,400 00
On account of miscellaneous.....	3,762 97

84,497,275 61

Balance June 30, 1886..... 20,180,489 91

## REPORT OF THE SECRETARY OF THE TREASURY.

XCIX

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

## CHICAGO.

Balance June 30, 1885..... \$16,186,789 53

## RECEIPTS.

On account of customs.....	\$4,845,143 63	
On account of internal revenue.....	1,723,724 02	
On account of sales of public lands.....	60,233 42	
On account of Post-Office Department.....	5,195,342 59	
On account of transfers:		
Treasurer's.....	22,016,124 38	
Standard dollars.....	1,816,830 00	
On account of patent fees.....	6,101 85	
On account of disbursing officers.....	10,371,501 36	
On account of semi-annual duty.....	35,346 93	
On account of the Secretary of the Treasury.....	3,350 63	
On account of repayments.....	615,537 76	
On account of redemption.....	2,372,532 00	
On account of miscellaneous.....	34,540 47	
		49,096,709 04
		65,283,498 57

## DISBURSEMENTS.

On account of Treasury drafts.....	13,219,649 68	
On account of Post-Office drafts.....	4,896,235 17	
On account of disbursing officers.....	10,505,053 21	
On account of Secretary of the Treasury.....	5,040 63	
On account of interest.....	742,655 84	
On account of gold certificates.....	823,840 00	
On account of silver exchange.....	2,409,532 00	
On account of transfers.....	18,875,009 72	
On account of United States notes mutilated.....	3,070,000 00	
On account of certificates of deposit, act of June 8, 1872.....	650,000 00	
On account of miscellaneous.....	930 37	
		55,197,946 62
		10,085,551 95

Balance June 30, 1886.....

## CINCINNATI.

Balance June 30, 1885..... \$7,176,128 40

## RECEIPTS.

On account of customs.....	\$1,343,744 67	
On account of gold certificates.....	835,000 00	
On account of certificates of deposit, act June 8, 1872.....	2,810,000 00	
On account of Post-Office Department.....	1,676,287 34	
On account of transfers:		
Treasurer's.....	9,520,480 85	
Standard dollars.....	818,728 76	
On account of patent fees.....	1,276 20	
On account of disbursing Officers.....	1,756,692 50	
On account of semi-annual duty.....	77,526 36	
On account of the Secretary of the Treasury.....	6,607 22	
On account of repayments.....	42,104 93	
On account of redemption.....	2,482,370 00	
On account of miscellaneous.....	42,478 33	
		21,413,297 16
		28,589,425 56

## DISBURSEMENTS.

On account of Treasury drafts.....	1,660,004 30	
On account of Post-Office drafts.....	1,509,745 31	
On account of disbursing officers.....	1,841,348 26	
On account of interest.....	738,168 99	
On account of gold certificates.....	910,000 00	
On account of silver certificates.....	473,000 00	
On account of transfers.....	7,027,329 31	
On account of United States notes mutilated.....	1,771,000 00	
On account of certificates of deposit, act June 8, 1872.....	2,315,000 00	
On account of fractional currency (silver and minor coins) redeemed.....	2,472,948 00	
		20,718,544 17
		7,870,881 36

Balance June 30, 1886.....

## REPORT OF THE SECRETARY OF THE TREASURY.

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

## NEW ORLEANS.

Balance June 30, 1885..... \*\$16,059,150 40

## RECEIPTS.

On account of customs.....	\$1,640,963 38	
On account of internal revenue.....	595,007 55	
On account of sales of public lands.....	118,059 71	
On account of Post-Office Department.....	815,664 34	
On account of transfers:		
Treasurer's.....	15,707,104 09	
Standard dollars.....	5,013,500 00	
On account of patent fees.....	229 25	
On account of disbursing officers.....	2,449,918 32	
On account of Assay Office.....	27 00	
On account of semi-annual duty.....	43,454 36	
On account of the Secretary of the Treasury.....	2,939 37	
On account of repayments.....	136,571 63	
On account of redemption.....	1,468,500 00	
On account of miscellaneous.....	246,350 28	
		28,238,289 28
		44,297,439 68

## DISBURSEMENTS.

On account of Treasury drafts.....	2,201,789 93	
On account of Post-Office drafts.....	834,511 78	
On account of disbursing officers.....	2,632,849 87	
On account of the Secretary of the Treasury.....	1,297 63	
On account of interest.....	253,434 86	
On account of gold certificates.....	3,844,600 00	
On account of silver certificates.....	1,463,500 00	
On account of transfers.....	23,382,920 76	
On account of United States notes mutilated.....	2,553,620 95	
On account of fractional currency (silver and minor coins) redeemed.....	5,000 00	
		37,193,525 78
Balance, June 30, 1886.....		7,103,913 90

## NEW YORK.

Balance June 30, 1885..... 175,979,981 68

## RECEIPTS.

On account of customs.....	137,256,926 56	
On account of internal revenue.....	118,986 25	
On account of certificates of deposit, act June 8, 1872.....	18,450,000 00	
On account of Post-Office Department.....	11,889,235 94	
On account of transfers:		
Treasurer's.....	123,273,803 03	
Standard dollars.....	6,950,210 00	
On account of patent fees.....	3,634 20	
On account of disbursing officers.....	222,867,857 89	
On account of Assay Office:		
Bullion.....	32,425,754 99	
Ordinary expenses.....	171,150 00	
On account of semi-annual duty.....	314,797 78	
On account of the Secretary of the Treasury.....	139,180 15	
On account of interest.....	33,558,892 67	
On account of redemption and exchange.....	27,842,089 24	
On account of miscellaneous.....	3,973,532 33	
		624,236,101 03
		800,216,082 71

## PAYMENTS.

On account of Treasury drafts.....	222,810,499 32	
On account of Post-Office drafts.....	12,093,032 79	
On account of disbursing officers.....	116,583,076 77	
On account of Assay Office:		
Bullion.....	11,703,392 68	
Ordinary expenses.....	170,514 91	
On account of interest.....	33,559,582 67	
On account of gold certificates.....	4,161,760 00	
On account of silver certificates.....	1,799,000 00	
On account of United States notes mutilated.....	20,621,947 00	
On account of fractional currency (silver and minor coins) redeemed.....	3,618 00	
On account of certificates of deposit, act June 8, 1872.....	21,315,000 00	
On account of transfers.....	103,451,261 26	
On account of redemption and exchange.....	29,374,496 31	
		587,647,181 71
Balance June 30, 1886.....		212,568,901 00

\*Included in this balance are \$15,000 of silver coin, which were omitted from the report for the fiscal year 1885.

## REPORT OF THE SECRETARY OF THE TREASURY.

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

## PHILADELPHIA.

Balance June 30, 1885..... \$28,272,997 94

## RECEIPTS.

On account of customs.....	\$14,479,603 62
On account of redemption and exchange.....	3,176,621 72
On account of semi-annual duty.....	127,223 00
On account of certificates, act June 8, 1872.....	12,150,000 00
On account of Post-Office Department.....	2,513,735 74
On account of transfers.....	12,593,290 26
On account of patent fees.....	2,807 25
On account of disbursing officers.....	18,089,215 20
On account of miscellaneous.....	679,457 32
	<hr/>
	63,811,954 11

92,084,952 05

## DISBURSEMENTS.

On account of Treasury drafts.....	8,764,870 43
On account of Post-Office drafts.....	2,356,623 77
On account of disbursing accounts.....	17,267,691 78
On account of redemption and exchange.....	3,189,353 72
On account of interest in currency.....	2,969,973 49
On account of transfers.....	18,089,346 90
On account of certificates of deposit, act June 8, 1872.....	16,900,000 00
	<hr/>
	69,487,860 09

Balance June 30, 1886..... 22,597,091 96

## SAINT LOUIS.

Balance June 30, 1885..... 22,116,932 09

## RECEIPTS.

On account of customs.....	1,492,155 54
On account of internal revenue.....	507 55
On account of sales of public lands.....	52,282 46
On account of certificates of deposit, act June 8, 1872.....	250,000 00
On account of Post-Office Department.....	1,764,895 67
On account of transfers:	
Treasurer's.....	23,419,190 11
Standard dollars.....	1,053,500 00
On account of patent fees.....	2,425 95
On account of disbursing officers.....	9,564,945 14
On account of Assay Office:	
Ordinary expenses.....	5,400 00
Bullion.....	75,000 00
On account of semi-annual duty.....	16,237 60
On account of the Secretary of the Treasury.....	363 31
On account of repayments.....	181,645 25
On account of miscellaneous.....	54,721 26
	<hr/>
	37,933,269 84

60,050,202 83

## DISBURSEMENTS.

On account of Treasury drafts.....	8,693,659 89
On account of Post-Office drafts.....	1,742,972 52
On account of disbursing accounts.....	9,556,366 39
On account of Assay Office:	
Ordinary expenses.....	5,309 75
Bullion.....	116,939 53
On account of interest.....	438,705 65
On account of gold certificates.....	301,000 00
On account of silver certificates.....	41,000 00
On account of transfers.....	16,212,460 93
On account of United States notes mutilated.....	186,000 00
On account of certificates of deposit, act June 8, 1872.....	470,000 00
On account of fractional currency (silver and minor coins) redeemed.....	2,095 00
	<hr/>
	37,856,509 66

Balance June 30, 1886..... 22,193,693 17

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

## SAN FRANCISCO.

Balance June 30, 1885.....	\$85,303,697 01
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## RECEIPTS.

On account of customs.....	\$6,372,873 00	
On account of internal revenue.....	2,102,074 25	
On account of sales of public lands.....	604,688 09	
On account of Post-Office Department.....	930,756 79	
On account of transfers:		
Treasurer's.....	1,680,950 25	
Standard dollars.....	2,812,500 00	
On account of patent fees.....	17,144 00	
On account of disbursing officers.....	17,753,431 50	
On account of repayments.....	349,060 22	
On account of miscellaneous.....	620,001 89	
	<hr/>	32,643,479 99
		<hr/>
		117,947,177 00

## DISBURSEMENTS.

On account of Treasury drafts.....	9,159,754 15	
On account of Post-Office drafts.....	1,021,064 11	
On account of disbursing accounts.....	16,431,397 35	
On account of interest.....	381,190 45	
On account of transfers.....	34,679,692 00	
	<hr/>	61,673,098 06

Balance June 30, 1886.....	56,274,078 94
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## RECAPITULATION.

Total disbursements.....	\$679,681,540 32
Total receipts.....	962,250,079 64
Disbursements over receipts.....	17,431,460 64

**TABLE II.—STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY from November 1, 1855, to October 31, 1886, inclusive.**

Description.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of February, 1861, act of February 8, 1861.....		\$2,000		\$2,000
Oregon war debt, act of March 2, 1861.....		100		100
Loan of July and August, 1861, acts of July 17 and August 5, 1861.....		30,700		30,700
Five-twenty bonds of 1862, act of February 25, 1862.....		63,150		63,150
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864.....	\$3,963,000		\$3,963,000	7,926,000
Loan of 1863 (1881's), act of March 3, 1863.....		13,500		13,500
Gold certificates, act of March 3, 1863.....		146,620		146,620
Ten-forty bonds of 1864, act of March 3, 1864.....		8,500		8,500
Seven-thirty notes of 1864-'65, acts of June 30, 1864, and March 3, 1865.....		1,550		1,550
Five-twenty bonds of June, 1864, act of June 30, 1864.....		4,300		4,300
Five-twenty bonds of 1865, act of March 3, 1865.....		8,300		8,300
Consols of 1865, act of March 3, 1865.....		22,750		22,750
Consols of 1867, act of March 3, 1865.....		47,250		47,250
Consols of 1868, act of March 3, 1865.....		11,450		11,450
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871.....		44,000		44,000
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871.....	46,507,350		46,507,350	93,614,700
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871.....	117,988,550		118,024,600	236,013,150
Certificates of deposit, act of June 8, 1872.....		55,650,000		55,650,000
3½ per cent. bonds, acts of July 17 and August 5, 1861.....		60,350		60,350
3½ per cent. bonds, act of March 3, 1863.....		12,600		12,600
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871.....		82,250		82,250
3 per cent. bonds, act of July 12, 1882.....	17,979,600	98,340,450	17,979,600	134,299,650
<b>Total</b> .....	<b>186,438,500</b>	<b>154,549,820</b>	<b>230,729,550</b>	<b>571,717,870</b>

**TABLE S.—STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES and BALANCES of the same, for NATIONAL-BANK CURRENCY, SERIES 1882, for fiscal year 1886.**

Transactions.	Combinations.	Number of sheets.	Denomination.					Amount.
			5's.	10's.	20's.	50's.	100's.	
BALANCES.—Balances in Bureau of Engraving and Printing, June 30, 1885.	5, 5, 5, 5 10, 10, 10, 20 50, 100	342, 373 274, 767 33, 614	\$6, 857, 460	\$8, 243, 010	\$5, 495, 340	\$3, 361, 400	\$6, 722, 800	\$6, 857, 460 13, 738, 359 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
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 1886.	5, 5, 5, 5 10, 10, 10, 20 50, 100	1, 148, 400 642, 250 25, 000	22, 968, 000	19, 267, 500	12, 845, 000	2, 500, 000	5, 000, 000	22, 968, 000 32, 112, 500 7, 500, 000
Total blank paper		1, 815, 650	22, 968, 000	19, 267, 500	12, 845, 000	2, 500, 000	5, 000, 000	62, 580, 500
Balances 1885 brought down		651, 254	6, 857, 460	8, 243, 010	5, 495, 340	3, 361, 400	6, 722, 800	30, 680, 010
Total to be accounted for		2, 466, 904	29, 825, 460	27, 510, 510	18, 340, 340	5, 861, 400	11, 722, 800	93, 260, 510
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency for issue, during fiscal year 1886.	5, 5, 5, 5 10, 10, 10, 20 50, 100	1, 180, 266 744, 940 36, 176½	23, 605, 320	22, 348, 200	14, 898, 800			23, 605, 320 37, 247, 000 10, 852, 950
Total delivered (perfect)		1, 961, 382½	23, 605, 320	22, 348, 200	14, 898, 800	3, 617, 650	7, 235, 300	71, 705, 270
IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury for destruction, during fiscal year 1886.	5, 5, 5, 5 10, 10, 10, 20 50, 100	73, 805 41, 571 2, 463	1, 476, 100	1, 247, 130	831, 420			1, 476, 100 2, 078, 550 788, 900
Total delivered (imperfect)		117, 839	1, 476, 100	1, 247, 130	831, 420	246, 300	492, 600	4, 293, 550
BALANCES.—Balances in Bureau Engraving and Printing, June 30, 1886.	5, 5, 5, 5 10, 10, 10, 20 50, 100	237, 202 130, 506 19, 974½	4, 744, 040	3, 915, 180	2, 610, 120			4, 744, 040 6, 525, 300 5, 992, 350
Total balances		387, 682½	4, 744, 040	3, 915, 180	2, 610, 120	1, 997, 450	3, 994, 900	17, 261, 600
RECAPITULATION.								
Deliveries to Comptroller brought down		1, 961, 382½	23, 605, 320	22, 348, 200	14, 898, 800	3, 617, 650	7, 235, 300	71, 705, 270
Deliveries to Secretary's Office brought down		117, 839	1, 476, 100	1, 247, 130	831, 420	246, 300	492, 600	4, 293, 550
Balances on hand June 30, 1886		387, 682½	4, 744, 040	3, 915, 180	2, 610, 120	1, 997, 450	3, 994, 900	17, 261, 600
Total accounted for		2, 466, 904	29, 825, 460	27, 510, 510	18, 340, 340	5, 861, 400	11, 722, 800	93, 260, 510

**TABLE T.—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, 1886.**

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	\$3, 875 70	\$6, 421 00	\$76, 370 50	\$153, 585	\$178, 244	\$30, 900	\$73, 800	\$98, 500	\$232, 000			\$858, 696 20
United States notes, series 1869	21, 602 80	29, 883 80	430, 080 50	1, 674, 865	1, 868, 918	287, 440	656, 600	37, 500	612, 000			5, 814, 890 10
United States notes, series 1874	14, 392 00	16, 896 80				783, 045		614, 000				1, 428, 333 60
United States notes, series 1875	58, 185 10	107, 043 20	1, 132, 875 00	1, 276, 261	1, 433, 704	107, 550	1, 078, 500	745, 000				5, 939, 118 30
United States notes, series 1878	92, 940 50	92, 592 00	1, 331, 184 00	1, 972, 092	2, 784, 470	742, 015	2, 713, 390	2, 782, 500	4, 635, 000	\$40, 000	\$30, 000	17, 216, 213 50
United States notes, series 1880	7, 157, 143 30	6, 887, 862 80	8, 718, 076 00	2, 563, 922	902, 794	217, 650	1, 714, 800	255, 500	3, 376, 000			31, 743, 748 10
United States demand notes			145 00	200	160							505 00
One-year notes of 1863				140	740							1, 630 00
Two-year notes of 1863						250	500					150 00
Two-year coupon notes						50						50 00
Compound interest notes of 1863				90		100	100					290 00
Compound interest notes of 1864				1, 010	1, 460	1, 750	800					5, 020 00
Silver certificates, series 1878				135, 695	203, 614	155, 595	136, 500	221, 500	1, 108, 000			1, 960, 904 00
Silver certificates, series 1880				5, 142, 045	7, 649, 722	113, 600	131, 200	6, 853, 500	6, 673, 000			26, 563, 067 00
Gold certificates, New York, series 1882					8 5, 472	797, 195	592, 200	782, 000	1, 834, 000	630, 000	1, 870, 000	7, 310, 867 00
Gold certificates, Washington, series 1882					201, 818	28, 650	91, 700	168, 000	2, 008, 000	20, 000	220, 000	2, 738, 168 00
Refunding certificates				35, 250								35, 250 00
National currency notes of failed and liquidating banks	12, 596 50	10, 456 00	3, 481, 188 00	5, 250, 259	3, 452, 440	1, 245, 000	1, 456, 000	52, 000	47, 000			15, 006, 939 50
National currency redeemed and retired	24, 269 00	19, 715 00	20, 060, 692 00	21, 961, 144	15, 107, 300	4, 560, 100	7, 736, 700	214, 500	21, 000			69, 705, 420 00
Totals	7, 385, 004 90	7, 120, 870 60	35, 230, 611 00	40, 366, 558	34, 590, 856	9, 071, 070	16, 382, 790	12, 824, 500	20, 546, 000	690, 000	2, 120, 000	

Redeemed United States fractional currency.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue		\$18 35	\$20 11		\$18 95	\$29 70	87 11
United States fractional currency, second issue		35 65	25 85		19 75	27 65	109 10
United States fractional currency, third issue	\$6 14	26 13	126 64		285 12	462 45	906 48
United States fractional currency, fourth issue			547 04	\$133 14	1, 199 82	143 95	2, 023 95
United States fractional currency, fourth issue, second series						1, 031 40	7, 031 40
United States fractional currency, fourth issue, third series						760 82	760 80
United States fractional currency, fifth issue					1, 099 20	1, 670 70	5, 169 52
Totals	6 14	80 33	1, 818 84	133 14	3, 923 26	4, 126 65	
Redeemed United States internal-revenue stamps							1, 000, 504 05
Aggregate of redeemed United States securities received for destruction							187, 839, 152 91



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## APPENDIX TO THE REPORT ON THE FINANCES.

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# APPENDIX.

## APPENDIX A.

### RECEIPTS AND EXPENDITURES, ACTUAL AND ESTIMATED, FOR 1887.

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

Source.	Quarter ended September 30, 1886.	Remaining three-fourths of the year.	Total.
Customs.....	\$59,177,586 50	\$150,822,413 50	\$210,000,000 00
Internal revenue.....	28,930,043 94	87,069,956 06	116,000,000 00
Sales of public lands.....	1,827,781 46	4,172,218 54	6,000,000 00
Tax on national banks.....	1,252,498 57	1,247,501 43	2,500,000 00
Repayment of interest and sinking-fund, Pacific Railway companies.....	516,195 02	1,483,804 98	2,000,000 00
Customs fees, fines, penalties, &c.....	232,998 88	767,001 12	1,000,000 00
Fees—consular, letters-patent, and lands.....	814,359 39	2,685,640 61	3,500,000 00
Proceeds of sales of Government property.....	48,508 21	201,491 79	250,000 00
Profits on coinage, assays, &c.....	582,694 65	4,417,305 35	5,000,000 00
Deposits for surveying public lands.....	34,961 79	215,038 21	250,000 00
Revenues of the District of Columbia.....	287,915 70	1,712,084 30	2,000,000 00
Miscellaneous sources.....	1,240,048 46	6,259,951 54	7,500,000 00
Total receipts.....	94,945,592 57	261,054,407 43	356,000,000 00

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

Object.	Quarter ended September 30, 1886.	Remaining three-fourths of the year.	Total.
Civil and miscellaneous expenses, including public buildings, light-houses, and collecting the re- venue.....	\$20,213,300 11	\$58,065,623 51	\$78,278,923 62
Indians.....	1,621,973 62	4,878,026 38	6,500,000 00
Pensions.....	20,401,137 52	47,598,862 48	68,000,000 00
Military Establishment, including fortifications, river and harbor improvements, and arsenals.....	9,726,804 09	30,273,195 91	40,000,000 00
Naval Establishment, including vessels and ma- chinery, and improvements at navy-yards.....	4,603,230 59	12,396,769 41	17,000,000 00
Expenditures on account of the District of Colum- bia.....	1,287,415 17	2,212,584 83	3,500,000 00
Interest on the public debt.....	13,210,226 86	33,789,773 14	47,000,000 00
Sinking-fund.....	31,548,465 00	16,565,246 14	48,153,711 14
Judgments of the Court of Alabama Claims.....	5,721,076 38	.....	5,721,076 38
Total ordinary expenditures.....	108,373,629 34	205,780,081 80	314,153,711 14

Total receipts..... \$356,000,000 00

Total expenditures..... 314,153,711 14

Estimated surplus..... 41,846,288 86

APPENDIX B.  
RECEIPTS AND EXPENDITURES.  
(No. 1.)

COMPARISON OF RECEIPTS AND EXPENDITURES FOR 1885, 1886, AND 1887.

	Fiscal year 1885.	Fiscal year 1886.	Increase— 1886 over 1885.	Decrease— 1886 under 1885.	Actual for quarter ended September 30, 1886.	Estimated for remaining three-fourths of the year.	Total, actual and estimated, for 1887.
<b>Receipts from—</b>							
Customs taxes.....	\$181,471,839 34	\$192,905,023 44	\$11,433,184 10		\$59,177,586 50	\$150,822,413 50	\$210,000,000 00
Internal-revenue taxes.....	112,498,725 54	116,805,936 48	4,307,210 94		28,930,043 94	87,069,956 06	116,000,000 00
National-bank taxes.....	2,914,222 25	2,693,712 87		\$220,509 88	1,252,498 57	1,247,501 43	2,500,000 00
Sales of public lands.....	3,705,986 44	5,630,999 34		74,987 10	1,827,781 46	4,172,218 54	6,000,000 00
Profits on coinage.....	6,051,284 96	5,904,619 26		146,665 70	582,694 65	4,417,305 35	5,000,000 00
Customs fees.....	907,464 27	1,014,783 58	107,319 31		232,998 88	767,001 12	1,000,000 00
Consular fees.....	3,714,613 55	3,383,570 19		331,043 39	814,359 39	2,685,640 61	3,500,000 00
Pacific railways, interest.....	1,608,071 58	679,189 43		928,882 15	203,503 45	796,496 55	1,000,000 00
Pacific railways, sinking-fund.....	2,476,707 78	1,097,905 47		1,378,802 31	312,691 57	687,308 43	1,000,000 00
Surveying public lands.....	594,514 34	192,735 63		401,778 71	34,961 79	215,038 21	250,000 00
Sales of Government property.....	302,882 07	268,300 39		34,491 68	48,508 21	201,491 79	250,000 00
Immigrant fund.....	177,002 50	181,547 00	4,544 50		55,720 00	144,280 00	200,000 00
Soldiers' Home, permanent fund.....	333,735 05	245,436 98		88,298 07	33,176 06	216,823 94	250,000 00
Sale condemned naval vessels.....	55,541 80	40,357 19		15,184 61		50,000 00	50,000 00
Revenues of District Columbia.....	1,929,298 11	2,105,830 61	176,532 50		287,915 70	1,712,084 30	2,000,000 00
Miscellaneous sources.....	2,948,816 77	3,289,689 20	340,872 43		1,151,152 40	5,848,847 60	7,000,000 00
<b>Net increase.....</b>	<b>323,690,706 38</b>	<b>336,439,727 06</b>	<b>16,369,663 78</b>	<b>3,620,643 10</b>	<b>94,945,592 57</b>	<b>261,054,407 43</b>	<b>356,000,000 00</b>
<b>Expenditures for—</b>							
Civil expenses.....	\$23,826,942 11	\$21,055,604 04		\$1,871,338 07	\$5,142,680 22	\$8,857,319 78	\$24,000,000 00
Foreign intercourse.....	5,439,609 11	1,332,320 88		4,107,288 23	6,112,129 05	1,287,780 95	7,400,000 00
Indians.....	6,552,494 63	6,099,158 17		453,336 46	1,621,973 62	4,878,026 38	6,500,000 00
Pensions.....	56,102,267 49	63,404,864 03	\$7,302,596 54		20,401,137 52	47,598,862 48	68,000,000 00
Military Establishment.....	42,670,578 47	34,324,152 74		8,346,425 73	9,726,804 09	30,273,195 91	40,000,000 00
Naval Establishment.....	16,021,079 67	13,907,887 74		2,113,191 93	4,603,230 59	12,396,769 41	17,000,000 00
Miscellaneous, including public buildings, light-houses, &c.....	54,728,056 21	47,986,683 04		6,741,373 17	14,679,477 22	37,920,522 78	52,600,000 00
District of Columbia.....	3,499,651 95	2,892,321 89		607,329 06	1,287,415 17	2,212,584 83	3,500,000 00
Interest on public debt.....	51,386,256 47	50,580,145 97		806,110 50	13,210,226 86	33,789,773 14	47,000,000 00
Sinking-fund.....	45,604,035 43	44,551,043 36		1,052,992 07	31,588,465 00	16,565,246 14	48,153,711 14
<b>Net decrease.....</b>	<b>305,830,970 54</b>	<b>287,034,181 86</b>	<b>7,302,596 54</b>	<b>26,099,385 22</b>	<b>108,373,629 34</b>	<b>205,780,081 80</b>	<b>314,153,711 14</b>

(No. 2.)

## TAXES ON CONSUMPTION IN THE UNITED STATES.

	Fiscal year 1885.	Fiscal year 1886.	Increase.
Customs revenue .....	\$181,471,939 34	\$192,905,023 44	\$11,433,084 10
Internal revenue .....	112,498,723 54	116,805,936 48	4,307,210 94
	Quarter ending Sept. 30, 1885.	Quarter ending Sept. 30, 1886.	Increase.
Customs revenue .....	\$52,203,853 12	\$59,177,586 50	\$6,973,733 38
Internal revenue .....	28,600,281 06	28,930,043 94	329,762 88

NOTE.—These figures represent the actual amounts covered into the Treasury by warrants based upon returns of deposits by collectors of customs and internal revenue.

(No. 3.)

## THE PUBLIC DEBT—NOVEMBER, 1885, AND NOVEMBER, 1886.

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 and unpaid 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

The indebtedness of the United States on November 1, 1886, including therein the bonds issued to the Pacific Railroad Companies, was as follows:

Interest-bearing debt.....	\$1,153,443,112 00
Accrued and unpaid interest to date.....	8,993,561 71
Matured debt not yet presented and accrued interest .....	12,548,927 49
Debt bearing no interest.....	549,433,862 52
Total.....	1,724,419,463 72
Cash in Treasury .....	370,071,515 86
Amount of debt less cash in Treasury.....	1,354,347,947 86
Reduction of debt during above period.....	93,309,620 23

# ASSETS AND LIABILITIES OF THE TREASURY—NOVEMBER, 1885, AND NOVEMBER, 1886.

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

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

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

Interest accrued and unpaid, as per debt statement .....	\$9,595,948 10	
Less interest items paid, held in cash .....	101,611 86	
		9,494,336 24
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	
		<u>192,619,138 87</u>
Net balance in Treasury .....		66,818,292 38

The assets of the Treasury on November 1, 1886, excluding fractional coin and other unavailable items, were as follows:

Gold coin and bullion .....	\$246,832,148 40	
Less certificates outstanding.....	88,294,969 00	
		\$158,537,179 40
Silver coin and bullion .....	186,739,179 52	
Less certificates outstanding.....	100,306,800 00	
		86,432,379 52
Legal-tender notes.....	38,107,305 27	
Less certificates outstanding.....	7,140,000 00	
		30,967,305 27
National-bank notes.....		199,936 00
Deposits in national banks.....		16,266,639 08
		<u>292,403,439 27</u>

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

Interest accrued and unpaid, as per debt statement .....	\$8,993,561 71	
Less amount paid, held in cash.....	217,399 40	
		8,776,162 31
Matured debt and interest .....	12,548,927 49	
National-bank redemption fund .....	85,537,184 91	
Disbursing officers' balances.....	22,639,296 37	

# REPORT OF THE SECRETARY OF THE TREASURY.

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Post-Office Department .....	\$4, 517, 610 53	
Outstanding drafts and checks.....	5, 601, 057 68	
Legal-tender reserve.....	100, 000, 000 00	
		<u>\$239, 620, 239 29</u>
Net balance in Treasury.....		52, 783, 199 98
Decrease of balance within the above period.....		14, 035, 092 40

## PUBLIC MONEYS.

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

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to the sum of \$452,754,577.06, (\$116,314,850 of which were on account of loans, United States notes, certificates, and conversion of refunding certificates,) were deposited as follows, viz:

In the Treasury and sub-treasuries .....	\$330, 655, 925 13
In national-bank depositories.....	122, 098, 651 93

(No. 4.)

## PAYMENTS AND CHANGES IN THE FUNDED DEBT.

The following table shows the changes in the interest-bearing debt during the year ended October 31, 1886:

Title of loan.	Rate of interest.	Outstanding November 1, 1885.	Increase during the year.	Decrease during the year.	Outstanding October 31, 1886.
Loan of July 12, 1882 .....	3 per cent....	\$194, 190, 500	.....	\$107, 341, 800	\$86, 848, 700
Funded loan of 1891.....	4½ per cent..	250, 000, 000	.....	.....	250, 000, 000
Funded loan of 1907.....	4 per cent....	737, 740, 350	*\$36, 050	.....	737, 776, 400
Refunding certificates.....	4 per cent....	223, 800	.....	*29, 300	194, 500
Navy-pension fund.....	3 per cent....	14, 000, 000	.....	.....	14, 000, 000
Bonds issued to Pacific rail-roads.....	6 per cent....	1, 196, 154, 650	36, 050	107, 371, 100	1, 088, 819, 600
		64, 623, 512	.....	.....	64, 623, 512
		1, 260, 778, 162	36, 050	107, 371, 100	1, 153, 443, 112

\* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

The reduction in the annual interest charge by reason of the changes during the year ended October 31, 1886, is as follows:

On bonds redeemed, or which have ceased to bear interest.....	\$3, 220, 254
Deduct the interest on \$6,750 4 per cent. bonds issued.....	270
Net reduction.....	<u>3, 219, 984</u>

Since November 1, 1885, 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 .....	\$29,300 00
Accrued interest due thereon .....	8,276 50
Total .....	<u>37,576 50</u>

For which settlement was made as follows:

Four per cent. bonds issued on account of principal .....	\$29,300 00
Four per cent. bonds issued on account of accrued interest .....	6,750 00
Interest paid in cash .....	1,526 50
Total .....	<u>37,576 50</u>
The certificates still outstanding amount to .....	<u>194,500 00</u>

During the twelve months ended October 31, 1886, United States 3 per cent. bonds were called for redemption to the amount of \$127,283,100, of which \$102,269,450 matured during that period, and ceased to bear interest. In addition, called bonds maturing after October 31, 1886, were redeemed before that date, with interest to dates of redemption, to the amount of \$2,407,500; and \$2,664,850 bonds, which had not been called, were redeemed under circulars issued by the Department on August 30, and September 15, 1886, giving to holders of the 3 per cent. bonds the privilege of surrendering the same at any time for redemption with interest to date of payment. The total reduction in the interest-bearing debt during the twelve months is, therefore, \$107,341,800. Of the 3 per cent. bonds which were called during the twelve months mentioned, but had not matured on October 31, 1886, \$15,008,300 matured November 1, and \$10,005,350 December 1, 1886.

The redemptions and cancellations of United States bonds and seven-thirty notes during the twelve months ended October 31, 1886, were as follows:

Seven-thirty notes of 1864-'65 .....	\$1,550
Loan of February 8, 1861 .....	2,000
Oregon war debt .....	100
Five-twenties of February 25, 1862 .....	63,150
Five-twenties of 1865, (May and November) .....	8,300
Five-twenties of June 30, 1864 .....	4,300
Ten-forties of 1864 .....	8,500
Consols of 1865 .....	22,750
Consols of 1867 .....	47,250
Consols of 1868 .....	11,450
Loan of July and August 1861, (6 per cent.) .....	30,700
Loan of March 3, 1863, (6 per cent.) .....	13,500
Funded loan of 1881, (5 per cent.) .....	44,000
Loan of July and August 1861, (continued at 3½ per cent.) .....	60,350
Loan of March 3, 1863, (continued at 3½ per cent.) .....	12,600
Funded loan of 1881, (continued at 3½ per cent.) .....	82,250



## LOAN OF JULY 12, 1882, (3 PER CENT.)

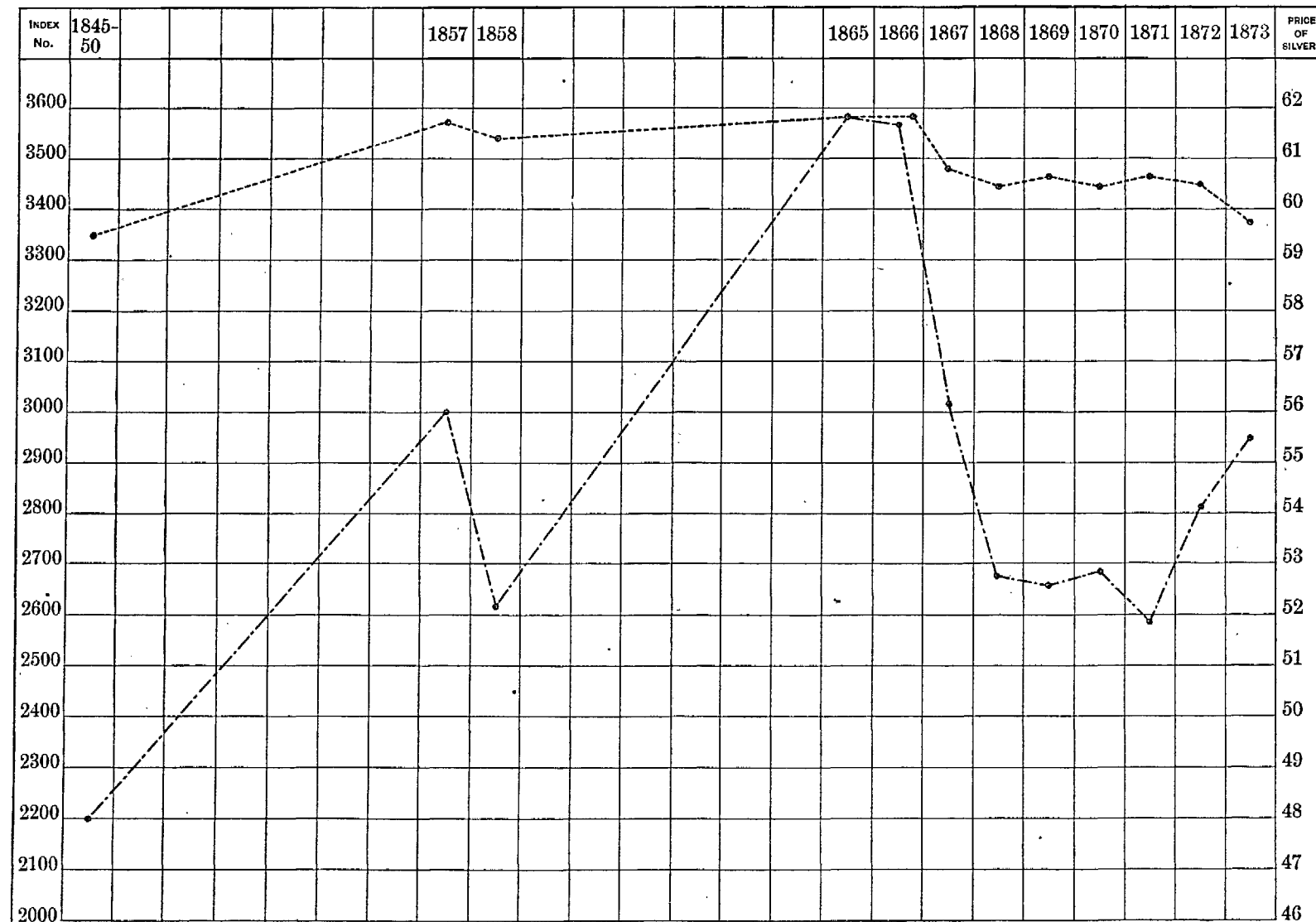
Bonds which matured prior to November 1, 1885.....	\$941, 450
Bonds which matured within the year.....	92, 326, 650
Bonds maturing after October 31, 1886, paid with interest.....	
to date of redemption.....	2, 407, 500
Bonds redeemed under circulars of August 30, and Sep- tember 15, 1886.....	2, 664, 850
Total 3 per cent. bonds redeemed.....	<u>\$98, 340, 450</u>
Total redemptions and cancellations.....	<u>98, 753, 200</u>

## SILVER CERTIFICATES.

In pursuance of the provision in the act of August 4, 1886, authorizing the issue of silver certificates of small denominations, plates have been prepared for the one and two dollar certificates, which are now being printed at the rate of 28,000 sheets, or 112,000 notes a day. The plates for the five-dollar certificates are in hand, and will soon be finished. Ten-dollar certificates of a new design have also been prepared and issued. These certificates are printed upon the new distinctive paper, the distinctive feature of which is a blue silk thread embedded in the paper and running lengthwise of the note. The silk fibre scattered through the paper has been abandoned, as it impaired the quality of both the paper and the printing.

## APPENDIX C.

[From Barbour's "The Theory of Bimetallism."]

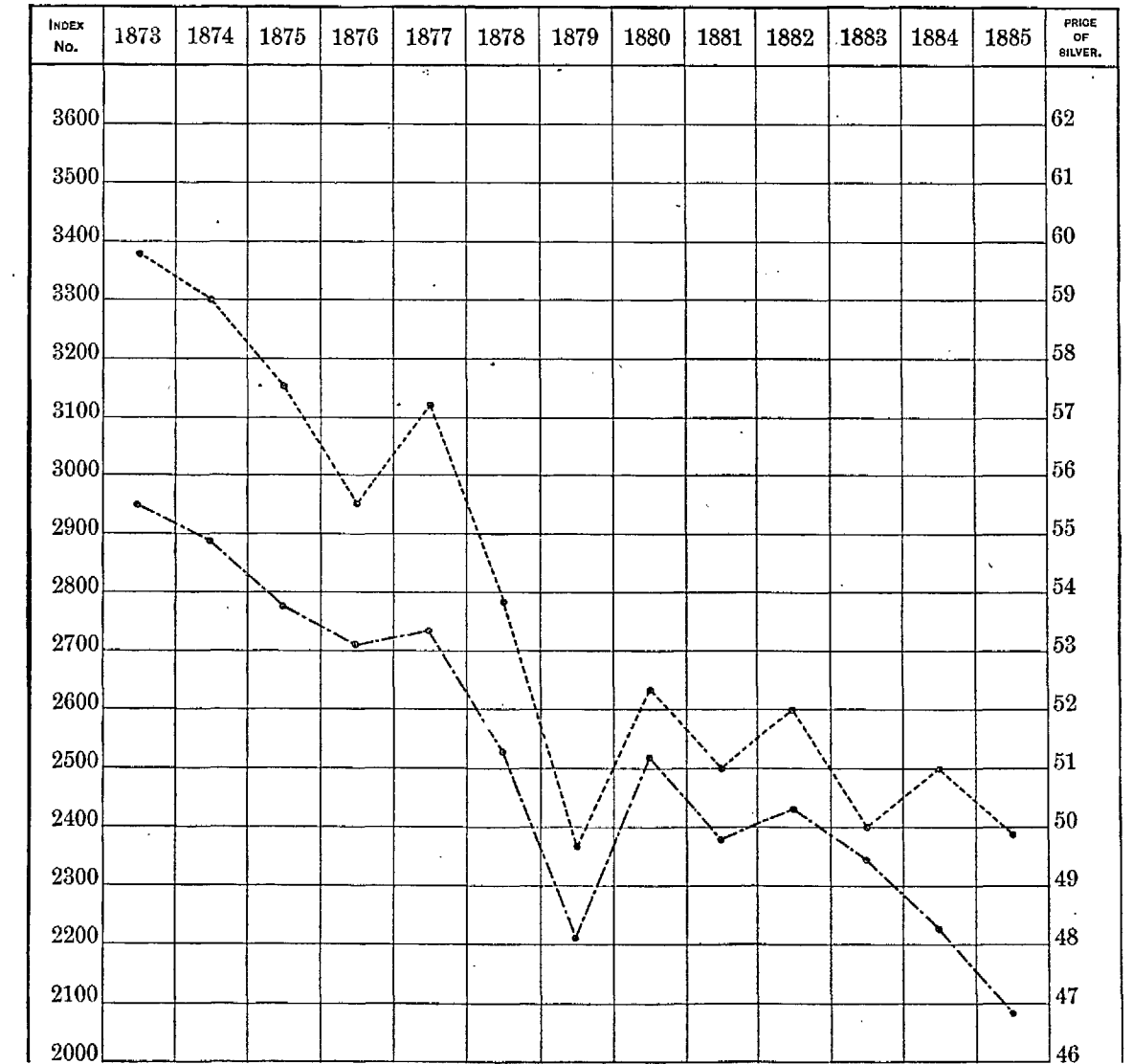


This diagram shows the course of English prices, according to the Index Nos. of the *Economist*, and also of the gold price of silver, from 1845-50 to 1873.

The line ----- represents the prices of silver and the line ----- the Index Nos.

It will be observed:—

- (1) That the fluctuations in the price of silver were comparatively trifling.



This diagram shows the course of English prices, according to the Index Nos. of the *Economist*, and also of the gold price of silver, from 1873 to 1885.

The line ----- represents the prices of silver and the line----- the Index Nos.

It will be observed:—

- (1) That the fluctuations in the price of silver have been very great.
- (2) That the price of silver and the prices of commodities in England rise and fall together.

## APPENDIX D.

CLASSIFICATION OF PERSONS IN THE UNITED STATES ENGAGED IN  
GAINFUL OCCUPATIONS.

(No. 1.)

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
Washington, D. C., November 9, 1886.

SIR: I desire to procure for use, in connection with the preparation of my Annual Report, a classification of persons in the United States engaged in gainful occupations; and it has been suggested to me that Mr. Worthington C. Ford, chief of the bureau of statistics of the State Department, may be able to give me the information I seek. Will you oblige me by requesting him to reply, through your office, to the questions comprised in the accompanying memorandum.

Respectfully yours,

DANIEL MANNING,

Hon. THOMAS F. BAYARD,  
*Secretary of State.*

*Secretary.*

(No. 2.)

*Memoranda.*

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
Washington, D. C., November 9, 1886.

SIR: An official classification is desired of the people engaged in gainful work in the United States according to their occupation, the classification to be arranged as follows:

1. All those who cannot be subjected to foreign competition.
2. The lesser number who could be in part subjected to foreign competition.
3. The proportion of the population who depend upon a foreign market for the sale of their products.

(No. 3.)

The census of the year 1880 states the total number of persons engaged in gainful occupations to be 17,392,099, divided as follows:

a. Agriculture.....	7, 670, 493
b. Professional and personal.....	4, 074, 238
c. Trade and transportation.....	1, 810, 256
d. Manufactures, mechanics, and mining.....	3, 837, 112

Of these classes, "b" and "c" may at once be set aside as not being subject to foreign competition.

Of class "a," all may be set aside in the same manner except the farmers along the Canadian borders, for whose benefit, in fact, the entire list of duties on provisions and agricultural produce was framed. As the competition between American and Canadian farmers must be for the

home market, the wheat and cattle States of the West bordering on the Dominion need not be considered, as these articles meet in foreign markets only to compete with one another. This exception leaves Maine, New Hampshire, Vermont, and a part of New York to be subject to foreign competition. The total agricultural population of the three States first named was 181,871, to which may be added one-half of the agricultural population of New York—an extremely liberal estimate. The total is 370,651, which deducted from class “a,” leaves 7,299,842 of that class not subject to foreign competition.

Of class “d,” 2,862,980 can be said to be beyond the reach of foreign competition, the details being given in “A,” annexed. In making up those details, the following were general rules for admitting occupations:

1. A heavy export shows ability to compete in foreign markets—*e. g.*, cars, provisions, &c.
2. Natural advantages—*e. g.*, petroleum, cotton-seed oil, &c; artificial advantages, acquired through inventiveness; special aptitude, and even monopoly; *e. g.*, agricultural implements, hardware, extensive use of machinery, (boot and shoe industry, clock-making.)
3. Occupations which every community must have—*e. g.*, bakers, butchers, carpenters, masons, &c.

These deductions, together with about 60,000 included in the tables but without a specific occupation named, leave the figures detailed in “B,” annexed, (total, 913,069,) as representing the workers subject to foreign competition, speaking most generally. Heavy deductions should be made in nearly every item; thus, among miners, the workers in gold and silver mines, or in the copper-mines, should not be counted. Bookbinders and finishers are just as essential to a community as masons and carpenters; so also of publishers. Still, both trades insist that they cannot compete with foreigners on equal conditions; and of the difference in cost I have had some experience. With such advantages as the country possesses in respect to copper, it would be strange were the brass industries wiped out if unprotected by a tariff. Protection of distance would in many instances maintain industries against the foreign industry. Making all allowances in favor of protection, at least one-half of “B” could be set aside as beyond the reach of competition, and the list might be narrowed down to the six following industries, or rather certain branches of them: Iron and steel, cotton goods, woollen goods, silk goods, glass, and pottery.

Taking one-half of “B” as a fair figure, (456,534,) and adding that part of “a” which was regarded as subject to competition, the total is 827,185 out of 17,392,099, or about 4.7 per cent. The matter, then, stands thus:

Not subject to competition .....	16,564,914
Subject to competition .....	827,184

## A.

*Not subject to foreign competition.*

Agricultural implements.....	4,891	Marble and stone cutters.....	32,842
Apprentices.....	44,170	Masons.....	102,473
Bakers.....	41,309	Meat-preserving and packers.....	6,296
Blacksmiths.....	172,726	Millers.....	53,440
Bleachers, dyers, and scourers.....	8,222	Milliners, dress-makers, &c.....	285,401
Blind, door, and sash.....	4,946	Mirror and picture frames.....	2,503
Boat-makers.....	2,063	Officials, manufactures and mining	8,198
Boot and shoe makers.....	194,079	Oil-mill, refinery, and well.....	11,269
Bottlers and mineral-water.....	2,081	Painters and varnishers.....	128,556
Box-factory operatives.....	11,568	Paper-hangers.....	5,013
Brewers and maltsters.....	16,278	Photographers.....	9,990
Brick and tile.....	36,052	Piano-forte.....	5,413
Bridge builders and contractors.....	2,587	Plasterers.....	22,083
Britannia and japanned ware.....	1,375	Plumbers and gas-fitting.....	19,383
Builders and contractors.....	10,804	Printers, &c.....	72,726
Butchers.....	76,241	Quarrymen.....	15,169
Cabinet-makers.....	50,654	Quartz and stamp mill.....	1,449
Candle, soap, and tallow.....	2,923	Rag-pickers.....	2,206
Car-makers.....	4,708	Railroad builders.....	1,206
Carpenters and joiners.....	373,143	Roofers and slaters.....	4,026
Carriage and wagon makers.....	49,881	Saw and planing mills.....	77,050
Charcoal and lime burners.....	5,851	Sawyers.....	5,195
Cheese-makers.....	4,570	Scale and rule.....	1,027
Cigar-makers.....	56,599	Sewing-machines.....	2,725
Clerks and book-keepers in man- ufacturing establishments.....	10,114	Shingle and lath.....	5,166
Clocks and repairing, (2807,1547).	4,354	Shirt, collar, and cuffs.....	11,823
Confectioners.....	13,692	Starch.....	1,385
Coopers.....	49,138	Stove, furnace, and grate.....	3,341
Distillers and rectifiers.....	3,245	Tailors.....	42,818
Engineers and firemen.....	79,628	Tool and cutlery.....	13,749
Employés, (not specified).....	34,536	Tobacco factory.....	20,446
Engravers.....	4,577	Upholsterers.....	10,443
Fertilizers.....	1,383	Wheelwrights.....	15,592
Fishermen and oystermen.....	41,352	Wood-choppers.....	12,731
Gas-works.....	4,695	Wood-turners.....	12,964
Jewellers.....	28,405	Gilders.....	1,763
Gun and lock smiths.....	10,572	Hair-cleaners, &c.....	1,965
Harness and saddle makers.....	39,960	Organ-makers.....	2,437
Leather, &c., (not case and pocket- book-makers).....	29,842	Pattern-makers.....	5,822
Lumbermen and raftsmen.....	30,651	Pump-makers.....	1,366
Machinists.....	101,130	Sail and awning.....	2,950
Manufacturers.....	44,019	Sewing-machine operators.....	7,505
		Stave, shook, and heading.....	4,061

## B.

*Partially subject to foreign competition.*

Artificial-flower maker.....	3, 399	Lead and zinc.....	2, 105
Bag-makers, hemp, jute, and flax..	1, 408	Leather case and pocket-books. ...	1, 397
Basket-makers.....	5, 654	Miners.....	234, 228
Bone and ivory workers.....	1, 888	Nail-makers.....	5, 803
Bookbinders and finishers.....	13, 833	Paper-mill operatives.....	21, 430
Brass foundries, &c.....	11, 568	Potters.....	7, 233
Broom and brush makers.....	8, 479	Print-works.....	5, 419
Button-makers.....	4, 872	Publishers.....	2, 781
Carpets.....	17, 068	Rope and cordage makers.....	3, 514
Chemical works.....	2, 923	Rubber factory.....	6, 350
Copper-workers.....	2, 342	Salt-makers.....	1, 431
Corset-makers.....	4, 660	Screw-makers.....	1, 361
Cotton-mills.....	169, 771	Ship-carpenters, &c.....	17, 452
File makers and grinders.....	1, 839	Silk-mill.....	18, 071
Flax-dressers.....	1, 894	Steam-boiler makers.....	12, 771
Fur-workers.....	1, 580	Sugar makers and refiners.....	2, 327
Galloon, gimp, and tassel.....	2, 235	Thread-makers.....	3, 259
Glass-works.....	17, 934	Tinners* and tin-ware.....	42, 818
Glove-makers.....	4, 511	Trunks, &c.....	3, 013
Hat and cap makers.....	16, 860	Umbrella.....	1, 967
Hosiery and knit mills.....	12, 194	Wire makers and workers.....	7, 170
Iron and steel.....	114, 539	Woollen-mill.....	88, 010
Lace.....	1, 708		

\* If this means roofers, &c., it should go on list "a," with carpenters, masons, &c.

It is difficult to make a satisfactory reply to the last inquiry. The price of the products which are produced in excess of home wants depends upon an outlet, or foreign market. But the body of producers is very differently affected by variations in prices. All farmers do not depend upon a foreign market for wheat, nor do all wheat-growers. In general, wherever there is a heavy export, that industry which produces the exported article may be said to "depend" upon a foreign market. But to state the proportion of the population which is so dependent, even in the most general terms, is hardly possible.

Respectfully submitted.

WORTHINGTON C. FORD.

(No. 4.)

TREASURY DEPARTMENT,

OFFICE OF THE SECRETARY,

Washington, D. C., November 9, 1886.

SIR: I desire to procure an official classification of the people engaged in gainful work in the United States, according to their occupation, the classification to be arranged as follows:

1. All those who cannot be subjected to foreign competition.
2. The lesser number who could be in part subjected to foreign competition.
3. The proportion of the population who depend upon a foreign market for the sale of their product.

Respectfully yours,

DANIEL MANNING,

Secretary.

E. B. ELLIOTT, Esq.,  
Government Actuary.

(No. 5.)

U. S. TREASURY DEPARTMENT,  
OFFICE OF GOVERNMENT ACTUARY,  
*Washington, D. C., November 26, 1886.*

SIR: In response to your communication of the 9th instant, expressing a "desire to procure an official classification of the people engaged in gainful work in the United States, according to their occupation," the classification to be arranged as follows: "1. All those who cannot be subjected to foreign competition; 2. The lesser number who could be in part subjected to foreign competition," I have the honor to say that careful investigation seems to show that of the whole number of persons engaged in gainful occupations, according to the United States census of 1880, to wit, 17,392,099, there were from 800,000 to 850,000, say 825,000, such persons who were directly subjected in part to foreign competition, indicating that from  $4\frac{6}{10}$  per cent. to  $4\frac{9}{10}$  per cent., say about  $4\frac{1}{2}$  per cent., of the whole number of such persons were of this class, and that about  $95\frac{1}{2}$  per cent. of the whole number were of the class which was not subjected to foreign competition.

The basis of these estimates may be found in the accompanying tables, marked A.

Very respectfully,

E. B. ELLIOTT,  
*Government Actuary.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

—  
A.

*Persons engaged in gainful occupations, according to United States census of 1880, that are subject in part to foreign competition.*

Artificial-flower makers.....	3,399
Basket-makers.....	5,654
Bone and ivory workers.....	1,888
Britannia and japanned ware makers.....	1,375
Candle, soap, and tallow makers.....	2,923
Carpet-makers.....	17,068
Chemical-works employés.....	2,923
Cotton-mill operatives.....	169,771
Glass-works operatives.....	17,934
Gold and silver workers and jewellers.....	28,405
Hosiery and knitting mill operatives.....	12,194
Iron and steel works and shops operatives.....	114,539
Lace-makers.....	1,708
Leather curriers, dressers, finishers, and tanners.....	29,842
Salt-makers.....	1,431
Silk-mill operatives.....	18,071
Sugar makers and refiners.....	2,327
Thread-makers.....	3,259
Woollen-mill operatives.....	88,010
Wool-growers, (estimated).....	80,000
Total.....	<u>602,721</u>

A considerable portion of those belonging to the following classes should also be included in the number of persons engaged in gainful occupations who are subject in part to foreign competition:

Apprentices to trades.....	44, 170
Brass founders and workers.....	11, 568
Employés in manufacturing establishments.....	34, 536
Lumbermen and raftsmen.....	30, 651
Mill and factory operatives, (not specified).....	30, 836
Saw and planing mill operatives.....	77, 050
Ship carpenters, calkers, riggers, and smiths.....	17, 452
Tool and cutlery makers.....	13, 749
Total.....	<u>260, 012</u>

(No. 6.)

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
Washington, D. C., November 28, 1886.

SIR: I have sought to ascertain, by inquiries addressed to competent experts in this and other departments of the Government, what proportion, of all the people of the United States shown by the last census of 1880 to be engaged in gainful work, the numbers were of those—

1. Who cannot, in their work, be subjected to foreign competition;
2. Who, in their work, could be in part subjected to foreign competition.

Herewith I enclose copies of replies from Mr. Elliott, of this Department, and from Mr. Ford, of the State Department, who concur in computing the number of those engaged in gainful work who *cannot* be subject to foreign competition at more than 95 per cent. of all, and those who could be in part subjected to foreign competition at less than 5 per cent. of all.

Recalling your numerous and valuable contributions to the discussion of questions in political economy, as well as your acknowledged rank as a master of the more exact sciences, I venture to ask of you, if the tax upon your time be not too great, a review and careful criticism of these classifications and computations, with a view to confute, confirm, or correct, as the truth of fact may be, the conclusion above mentioned, (95 per cent. + and 5 per cent.—) in which Mr. Elliott and Mr. Ford, by different methods, agree.

An early reply will greatly oblige,

Yours, very respectfully,

DANIEL MANNING,  
*Secretary.*

SIMON NEWCOMB, Esq.

(No. 7.)

WASHINGTON, D. C., November 29, 1886.

SIR: I have the honor to acknowledge receipt of your communication of 22d instant, in which you request an estimate of the fraction of the population of the United States engaged in gainful work which could be subject to foreign competition. With your letter you enclose



communications from Mr. E. B. Elliott and Mr. Worthington C. Ford, in which the leading occupations are divided into two classes, those in which such competition is possible and those in which it is not possible. You ask for a careful criticism of these classifications with a view of confuting, confirming, or correcting their conclusions.

These two authorities agree very closely in the conclusion that the percentage of our industrial population, which may be wholly or partly subject to foreign competition, cannot exceed five per cent. The discussion of the subject by Mr. Ford seems to me so full and clear that little can be added to it which will essentially change the final conclusion. It appears that, accepting the numbers given by the census tables, our industrial population may be divided as follows:

- |   |             |
|---|-------------|
| 1. Persons engaged in professional and personal services, trade and transportation, with whom no foreign competition is possible, for the reason that any competitor must reside in the country where the work is done or the service rendered..... | 5, 884, 494 |
| 2. Persons engaged in agricultural pursuits, in which foreign competition is impracticable, owing to our superior natural advantages and the necessary cost of transportation.....  | 7, 299, 842 |
| 3. Persons engaged in manufactures, mechanics, and mining, and in agriculture on the Canadian border, who might possibly be subject to foreign competition.....   | 4, 207, 763 |

Were there no differences between different countries in the natural and acquired skill of their industrial population, in the accessibility to nature's stores of raw material, and in the possession of the other requisites of production, and did transportation cost nothing, then a considerable part of this third class would be subject to foreign competition. As a matter of fact, however, such competition is limited by the following causes:

1. Cost of transportation. This, of course, varies with the article and the country. Without attempting any exact investigation of the rates of freight, it may be supposed that, between our Atlantic ports and the principal seaports of Western Europe, the general average cost of freight will not differ greatly from five dollars per ton of forty cubic feet each. On all products which are bulky in proportion to value, this will necessarily be equivalent to a heavy protective tariff.

2. The profit or compensation of the foreign exporter and of his American consignee, which must compensate them not only for their labor, but for the numerous risks to which goods are subject when shipped to a foreign market. This item will probably range from 2 to 10 per cent. on the value of the goods, but I am unable to give any accurate estimate of its amount.

3. Special skill in particular industries, which can be acquired only through natural aptitude, combined with years, or even generations, of practice, count enormously in the result. The skill of the Swiss in watch-making, and of the New Englander in the manufacture of boots and shoes, clocks, and cotton fabrics, are cases in point.

4. The general efficiency of labor. In many of the leading manufactures the relatively high-priced labor of England competes successfully with the low-priced labor of the continent of Europe.

5. The possession of raw material is a most important factor in the result. By so much as it costs to export raw cotton to a foreign country, by that much would a factory where the cotton is raised enjoy an advantage in competition.

Examining Mr. Ford's classification in the light of these considerations, it seems to me that the following additions might be made to his list of producers partially subject to foreign competition:

1. The wool-growers of the United States, who are no doubt included in the agricultural population. The census gives no data for determining their number, but it can hardly exceed a few thousand.	
2. Brewers and malsters.....	16, 278
3. Britannia and japanned ware.....	1, 375
4. Candle, soap, and tallow makers.....	2, 923
5. Cheese-makers.....	4, 570
6. Cigar-makers.....	56, 599
7. Confectioners.....	13, 692
8. Engravers not employed in job-work.....	4, 577
9. Manufacturers.....	44, 019
10. Scale and rule makers.....	1, 027
11. Tools and cutlery makers.....	13, 749
Total, besides wool-growers.....	158, 809

Estimating, as Mr. Ford does, in the case of the other occupations, that one-half of these would be subject to foreign competition, the total number so subject becomes 906,585, or five and two-tenths per cent. of the industrial population.

The general conclusion that, if trade were entirely free, the fraction of our present industrial population injuriously subject to foreign competition would not exceed six or seven per cent., seems to me unquestionable.

Very respectfully, your obedient servant,

SIMON NEWCOMB.

Hon. SECRETARY OF THE TREASURY.

## APPENDIX E.

## IMPORTS ENTERED FOR CONSUMPTION AND DUTIES COLLECTED, 1885-1886.

Articles arranged in the following classes :

CLASS A.—Articles of food, and live animals.

CLASS B.—Articles in a crude condition, which enter into the various processes of domestic industry.

CLASS C.—Articles wholly or partially manufactured, for use as materials in the manufactures and mechanic arts.

CLASS D.—Articles manufactured, ready for consumption.

CLASS E.—Articles of voluntary use, luxuries, &c.

*Value of imported merchandise entered for consumption in the United States, with the amount of duty collected thereon, during the years ending June 30, 1885, and June 30, 1886.*

## CLASS A.—ARTICLES OF FOOD, AND LIVE ANIMALS.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty.</i>						
Animals, not elsewhere specified	<i>Dollars.</i> 3,363,445	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i> 3,310,617		
Bologna sausages	32,690			37,915		
Cocoa or cacao, crude, and leaves and shells of	1,332,375			1,793,398		
Coffee	46,723,290			42,675,600		
Curry and curry powder	4,252			4,009		
Eggs	2,476,705			2,173,336		
Farinaceous substances, and preparations of, not elsewhere specified	597,719			690,184		
Fish, not elsewhere specified	3,378,897			985,574		
Fruits, including nuts, not elsewhere specified	3,773,011			3,920,702		
Oil cake	10,495			58,633		
Sauerkraut	27,114			19,945		
Spices, unground	2,500,314			2,792,034		
Tea	13,723,381			15,770,827		
Yams	2,627			3,350		
Articles imported free of duty under reciprocity treaty with Hawaiian Islands:						
Rice	404,478			361,567		
Molasses	9,054			7,786		
Sugar	8,198,144			9,166,826		
Total from Hawaiian Islands	8,611,676			9,536,179		
Total free of duty	86,559,991			83,752,303		

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS A.—ARTICLES OF FOOD, AND LIVE ANIMALS—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Animals, not elsewhere specified ..	3,599,972	679,994	20.00	3,013,473	722,695	20.00
Breadstuffs ..	6,584,752	1,050,556	15.65	7,164,362	1,042,404	14.55
Chicory ..	130,964	75,585	57.68	132,144	80,922	61.24
Chocolate ..	49,908	3,660	7.33	76,047	5,394	7.09
Cocoa, prepared ..	126,627	12,739	10.06	150,712	17,299	11.48
Coffee substitutes ..	7,031	2,470	35.13	5,814	1,612	27.73
Fish, not elsewhere specified ..	1,447,029	281,972	19.49	2,266,304	502,288	22.16
Fruits, including nuts, not elsewhere specified ..	13,017,503	3,676,460	28.24	12,990,172	3,504,472	26.98
Hay ..	1,517,884	321,821	21.20	1,035,409	184,351	17.80
Honey ..	26,227	11,624	44.32	16,245	9,024	55.55
Infants' food ..	21,667	4,333	20.00	37,617	7,523	20.00
Oils, olive and other salad ..	569,896	142,474	25.00	558,068	139,462	25.00*
Provisions, comprising meat and dairy products ..	1,825,330	408,408	22.38	2,051,454	479,077	22.36*
Rice ..	2,134,189	1,619,523	75.88	1,611,525	1,184,138	73.53*
Salt ..	1,416,826	751,390	53.03	1,493,397	706,324	47.30*
Spices, not elsewhere specified ..	165,718	62,463	37.69	168,368	66,121	39.27
<b>Sugar and molasses:</b>						
Molasses ..	4,419,073	1,289,224	29.17	5,412,176	1,501,385	27.74
Sugar ..	69,078,857	50,885,916	73.66	71,311,090	50,265,538	70.49*
<b>Total sugar and molasses ..</b>	<b>73,497,930</b>	<b>52,175,140</b>	<b>70.95</b>	<b>76,723,266</b>	<b>51,766,923</b>	<b>67.47</b>
<b>Vegetables:</b>						
Potatoes ..	255,584	98,827	38.67	650,292	291,754	44.86
All other ..	1,489,766	328,119	22.03	1,690,706	345,791	20.45
Vinegar ..	21,565	7,739	35.88	18,550	7,170	38.65
<b>Total dutiable ..</b>	<b>107,706,369</b>	<b>61,695,247</b>	<b>57.28</b>	<b>112,453,925</b>	<b>61,064,744</b>	<b>54.37*</b>
<i>Recapitulation.</i>						
Total free of duty ..	86,559,991			83,752,303		
Total dutiable ..	107,706,369	61,695,247	57.28	112,453,925	61,064,744	54.37*
<b>Total Class A ..</b>	<b>194,266,360</b>	<b>61,695,247</b>	<b>31.76</b>	<b>196,206,228</b>	<b>61,064,744</b>	<b>31.14*</b>

## CLASS B.—ARTICLES IN A CRUDE CONDITION, WHICH ENTER INTO THE PROCESSES OF DOMESTIC INDUSTRY.

<i>Free of duty.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Aluminium ..	4,736			5,297		
Asbestos, unmanufactured ..	69,489			91,088		
Asphaltum or bitumen, crude ..	97,602			87,651		
Bells and bell-metal, fit only to be remanufactured ..	1,914			2,307		
Bismuth ..	84,425			117,769		
Bones, crude, &c., not for fertilizers ..	162,985			310,731		
Brazil pebbles, for spectacles, &c. ..	6,541			17,379		
Burrstone, unmanufactured ..	35,022			40,772		
Chalk and clifstone, unmanufactured ..	25,961			58,941		
<b>Chemicals, drugs, and dyes, not elsewhere specified:</b>						
Argal or argol, or crude tartar ..	2,950,988			2,606,001		
Arsenic ..	85,783			101,371		
Balsams: Copaiva, fir, Peru, and tolu ..	87,786			63,393		

NOTE.—The value of articles withdrawn from warehouse on which duty has been remitted has been excluded from the computation of average ad valorem rates of duty in this table. The articles affected by such withdrawals are indicated in the right-hand margin of the statement by a star (\*).

Value of imported merchandise entered for consumption, &amp;c.—Continued.

CLASS B.—ARTICLES IN A CRUDE CONDITION, &amp;c.—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty—Continued.</i>						
Chemicals, drugs, and dyes, not elsewhere specified—Cont'd.						
Barks: Calisaya, Lima, and all cinchona barks	Dollars 968,093	Dollars.	Pr. ct.	Dollars. 959,212	Dollars.	Pr. ct.
Berries, nuts, and vegetables, &c., used in dyeing, &c.	134,015			160,676		
Cochineal	206,802			196,271		
Dyewoods, in a crude state	1,173,984			1,723,306		
Flowers, leaves, &c.: Butea, chamomile, rose, senna, &c.	196,562			243,787		
Gums: Amber, arabic, benzoin, camphor, catechu, terra japonica, tragacanth, &c.	3,854,614			4,209,963		
Iodine, crude	310,015			82,665		
Roots: Columbo, gentian, licorice, madder, &c.	841,858			1,570,086		
Sulphur, crude	1,941,943			2,237,989		
Tonka beans	109,285			181,084		
Vanilla beans	412,673			431,155		
All other	1,138,833			1,274,247		
Total chemicals, &c.	14,413,234			15,991,206		
Coal: Anthracite and charcoal	63,182			56,989		
Coir and cocoa fiber	37,555			11,605		
Copper, old, taken from the bottoms of American vessels compelled by marine disasters to repair in foreign ports	1,160			374		
Corkwood, or cork-bark, unmanufactured	879,243			891,392		
Cotton, unmanufactured, and cotton waste	980,031			672,508		
Diamond dust, or bort	30,426			32,816		
Fertilizers:						
Guano	393,039			341,647		
All other	1,095,055			1,792,840		
Total fertilizers	1,488,094			2,134,487		
Fish sounds or fish-bladders	124,201			144,652		
Flint, flints, and ground flint-stones	2,380			3,956		
Furs and fur-skins, undressed	1,854,503			2,275,335		
Gold and silver sweepings	10,121			11,351		
Grease for use as soap-stock, only, and all other soap-stock	76,883			67,756		
Gut, cat-gut, or whip-gut, unmanufactured	26,455			19,714		
Hair, not elsewhere specified	1,551,828			2,229,685		
Hide cuttings, raw, and all glue-stock	321,137			333,537		
Hides and skins, other than fur-skins	20,599,132			26,693,230		
Hoofs, horns, &c., unmanufactured	188,314			181,529		
India-rubber and gutta-percha, unmanufactured	9,105,256			11,888,192		
Istle, or Tampico fiber	294,636			326,311		
Ivory, unmanufactured:						
Animal	498,816			515,464		
Vegetable	194,046			157,362		
Lithographic stones, not engraved	54,022			71,009		
Meerschaum, crude or raw	42,590			23,417		
Mica and mica waste	28,685			43,107		
Minerals, crude, not elsewhere specified	12,059			12,284		
Moss, seaweed, &c., used for beds.	29,951			45,876		
Ores, not elsewhere specified	524,211			1,343,294		

Value of imported merchandise entered for consumption, &amp;c.—Continued.

CLASS B.—ARTICLES IN A CRUDE CONDITION, &amp;c.—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty—Continued.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Paper stock, crude.....	5,842,028			5,099,977		
Palm leaf, unmanufactured.....	4,916			730		
Plants, trees, shrubs, &c., not elsewhere specified.....	202,109			211,745		
Plaster of Paris, unground.....	119,544			115,696		
Platina, unmanufactured.....	285,239			356,020		
Plumbago.....	207,228			164,111		
Polishing, pumice, and rotten stone.....	26,653			36,995		
Quills, prepared or unprepared.....	1,090			758		
Rennets, raw or prepared.....	72,282			86,233		
Sausage skins.....	259,297			286,652		
Seeds, not elsewhere specified.....	706,841			1,535,649		
Shells, not manufactured.....	140,575			207,966		
Silk, unmanufactured.....	12,925,362			18,277,216		
Sparterre, for making or ornamenting hats.....	1,752			131		
Straw, unmanufactured.....	18,795			21,691		
Talc.....	23,095			25,051		
Tanning materials, not elsewhere specified:						
Hemlock bark.....	288,979			236,198		
Other articles, in a crude state.....	248			8,845		
Teazles.....	4,045			3,143		
Terra alba, aluminous.....	41,378			25,078		
Tin, bars, blocks, or pigs, grain or granulated.....	4,263,447			5,873,773		
Whalebone, unmanufactured.....	32,568			12,614		
Wood, unmanufactured.....	2,982,569			2,774,976		
All other free articles.....	136,881			162,243		
Total free of duty.....	82,507,747			102,438,364		
<i>Dutiable.</i>						
Brass, bars or pigs, and old.....	16,249	2,529	15.57	30,167	2,632	8.72
Bristles.....	941,039	118,336	12.57	1,029,975	149,982	14.56
Broom-corn and rice-root for the manufacture of brooms.....	2,148	215	10.00			
Chemicals, drugs, dyes, and medicines, not elsewhere specified:						
Antimony, crude.....	223,741	22,374	10.00	191,226	19,123	10.00
Other drugs and dyes.....	87,630	19,781	22.58	55,969	13,050	23.32
Clays or earths.....	160,621	46,480	28.94	200,078	60,261	30.12
Coal, bituminous, and coke.....	2,654,602	603,734	22.74	2,624,991	610,375	23.28
Copper:						
Ores.....	243,793	91,644	26.66	413,276	103,096	24.95
Bars, ingots, and pigs, old fit only for remanufacture, and regulus of.....	27,987	12,577	44.94	17,693	7,778	44.11
Cotton, waste or flocks.....	356	71	20.00	136	27	20.00
Flax, hemp, jute, and other textile grasses:						
Flax, raw, and tow of.....	1,732,667	134,973	7.79	1,548,800	113,139	7.30
Hemp, and substitutes for.....	4,771,830	764,260	16.01	3,932,692	702,373	17.86
Jute, raw, and jute butts.....	3,090,060	548,255	17.74	2,581,919	528,587	20.47
Sisal grass and other vegetable substances, and not elsewhere specified.....	2,385,558	490,971	20.96	2,178,707	497,627	22.84
Total flax, hemp, &c.....	11,980,115	1,947,459	16.26	10,242,118	1,841,726	17.93
Grease, all not specially enumerated or provided for.....	317,961	46,159	14.51	336,673	49,173	14.61
Hair, cleaned, unmanufactured, hog's hair, human hair uncleaned and cleaned or drawn but not manufactured.....	123,338	30,141	24.43	111,615	27,618	24.74
Hops.....	435,510	131,155	30.11	440,217	217,918	49.50

\* See note on page 20.

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS B.—ARTICLES IN A CRUDE CONDITION, &amp;c.—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Iron and steel, and manufactures of, not elsewhere specified:	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Ore.....	945,922	314,317	33.23	1,312,322	532,956	40.61
Pig-iron.....	2,706,237	1,035,721	38.27	4,041,367	1,737,658	43.00
Scrap-iron.....	278,607	156,202	56.07	557,402	308,985	55.43
Bars, billets, blooms, blanks, ingots, &c., of steel.....	972,909	362,437	37.25	1,859,827	752,073	40.44
Total iron and steel, &c.....	4,903,675	1,868,677	38.17	7,770,918	3,331,672	42.87
Lead: Molten and old, ore and dross, and pigs and bars.....	143,266	117,410	81.95	295,522	220,461	74.60
Marble and stone, unmanufactured.....	510,720	253,997	50.71	496,548	244,780	49.30
Metals, metal compositions, not elsewhere specified: Argentine, albata or German silver; nickel, nickel oxide, and other unmanufactured metals, not elsewhere specified.....	172,925	28,714	16.60	251,317	42,375	16.86
Mineral substances in a crude state, unmanufactured.....	10,228	2,046	20.12	34,070	6,814	20.00
Paper-pulp, dried for paper-makers' use.....	242,616	24,262	10.00	280,056	28,006	10.00
Rosin.....	170	34	20.00	685	137	20.00
Seeds: Castor beans, garden seeds, hemp seed, flax seed, rape seed, and bulbous roots.....	3,720,707	754,886	20.29	1,805,298	404,758	22.42
Sugar-cane.....	1,251	125	10.00	542	54	10.00
Sugar drainings.....	13,590	2,718	20.00	26,372	5,274	20.00
Tar and pitch.....	25,913	4,662	17.95	12,072	2,247	18.61
Wood, and manufactures of:						
Basswood, unmanufactured; timber used for spars, &c., and hewn and sawed or squared or sided.....	11,712	928	7.92	2,221	366	16.48
Hubs for wheels, posts, &c., and unmanufactured wood, not elsewhere specified.....	97,999	19,600	20.00	86,873	17,332	20.00
Total wood.....	109,711	20,528	18.71	89,094	17,698	19.86
Wools, hair of the alpaca, goat, and other like animals, unmanufactured:						
Class No. 1.—Clothing wools.....	2,994,533	1,357,102	45.32	4,344,189	2,437,049	56.10
Class No. 2.—Combing wools.....	921,252	394,909	42.87	1,106,116	490,910	44.38
Class No. 3.—Carpét and other similar wools.....	5,558,479	1,412,285	25.41	8,843,908	2,198,140	26.35
Rags, shoddy, mungo, waste, and flecks.....	323,522	78,904	24.39	919,771	260,652	29.32
Total wools.....	9,797,786	3,243,200	33.09	14,713,984	5,395,760	36.67
Zinc, spelter, or tuttenague:						
In blocks, or pigs, and ore.....	114,792	54,179	47.19	121,482	58,158	47.87
All other dutiable articles.....	19,155	1,916	10.00	21,624	2,162	10.00
Total dutiable.....	37,101,595	9,454,989	25.48	41,613,658	12,863,115	30.91
<i>Recapitulation.</i>						
Total free of duty.....	82,507,747			102,438,364		
Total dutiable.....	37,101,595	9,454,989	25.48	41,613,658	12,863,115	30.91
Total Class B.....	119,609,342	9,454,989	7.90	144,052,022	12,863,115	8.93

*Value of imported merchandise entered for consumption, &c.—Continued.*

**CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, FOR USE AS MATERIALS IN THE MANUFACTURES AND MECHANIC ARTS.**

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty.</i>						
Chemicals, drugs, and dyes, not elsewhere specified:						
Acids.....	<i>Dollars.</i> 412, 846	<i>Dollars.</i>	<i>Pr.ct.</i>	<i>Dollars.</i> 390, 867	<i>Dollars.</i>	<i>Pr.ct.</i>
Albumen and lactarin.....	94, 526			107, 893		
Alizarine, natural or artificial.....	404, 002			470, 491		
Aniline salts and annatto.....	151, 662			180, 735		
Indigo.....	2, 010, 666			2, 261, 574		
Lime, chloride of.....	1, 453, 937			1, 354, 019		
Madder, extract of.....				508		
Potash, muriate of.....	613, 674			721, 736		
Quinine, sulphate and other salts of.....	1, 515, 508			903, 108		
Soda, nitrate of, or cubic niter.....	1, 696, 055			1, 681, 824		
Sugar of milk and sulphur lac.....	22, 894			58, 646		
Turpentine, Venice, and uranium.....	33, 138			88, 757		
All other.....	121, 712			161, 336		
Total chemicals, drugs, &c.....	8, 530, 720			8, 390, 494		
Coir yarn.....	145, 370			129, 822		
Feathers for beds, and downs.....	216, 083			246, 143		
Felt, adhesive, for sheathing vessels.....	30, 261			29, 504		
Hair, hogs', curled for beds and mattresses.....	2, 179			91		
Oils, not elsewhere specified.....	2, 246, 156			1, 865, 978		
All other free articles.....	14, 718			27, 124		
Total free of duty.....	11, 185, 487			10, 689, 156		
<i>Dutiable.</i>						
Button materials: Lastings, mohair cloth, &c.....	447, 685	44, 769	10. 00	479, 211	47, 921	10. 00
Chalk, Roman and all other.....	874, 070	174, 814	20. 00	734, 395	146, 879	20. 00
Cement, prepared, French, red, &c.....	16, 533	3, 307	20. 00	16, 117	3, 223	20. 00
Chemicals, drugs, dyes, and medicines, not elsewhere specified:						
Acids.....	33, 222	10, 511	31. 64	69, 438	27, 671	39. 85
Aniline dyes or colors.....	1, 368, 058	478, 820	35. 00	1, 493, 388	522, 686	35. 00
Chemical salts or preparations, not elsewhere specified.....	324, 166	81, 042	25. 00	340, 431	85, 108	25. 00
Extracts: Hemlock, indigo, logwood, and other dye-woods.....	296, 434	29, 644	10. 00	498, 306	55, 681	11. 17
Glycerine.....	471, 588	198, 195	42. 03	568, 496	272, 524	47. 94
Opium, crude, prepared for smoking, and extract of, and morphia.....	1, 284, 767	747, 100	58. 15	1, 273, 326	866, 185	68. 03*
Potassa or potash.....	811, 483	252, 211	31. 08	973, 786	291, 789	29. 96
Soda, and salts of.....	4, 948, 579	1, 496, 842	30. 04	5, 120, 367	1, 636, 522	31. 96
Sumac, ground, and extract of.....	504, 289	52, 772	10. 46	564, 672	64, 032	11. 34
All other.....	1, 000, 292	270, 897	27. 08	1, 232, 442	331, 626	26. 90
Total chemicals, drugs, dyes, &c.....	11, 042, 878	3, 618, 034	32. 76	12, 134, 652	4, 153, 824	34. 23
Coloring for brandy.....	8, 485	4, 243	50. 00	11, 030	5, 515	50. 00
Copper: Plates, rolled sheets, rods, pipes, &c., and sheathing or yellow metal.....	10, 014	3, 505	35. 00	81, 292	457	16. 80*
Cotton, manufactures of: Thread, yarn, warps, or warp yarn, not on spools.....	689, 341	329, 178	47. 75	704, 934	335, 678	47. 62
Emery, grains and ground.....	18, 675	4, 226	22. 63	22, 628	5, 195	22. 96

\* See note on page 20.



## Statement of value of imported merchandise entered for consumption—Continued.

## CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, &amp;c.—Continued.

ARTICLES.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Flax, hemp, jute, and other textile grasses:						
Oil-cloth foundations for floor cloths.....	<i>Dollars.</i> 1,008	<i>Dollars.</i> 403	<i>Pr. ct.</i> 40.00	<i>Dollars.</i> 890	<i>Dollars.</i> 356	<i>Pr. ct.</i> 40.00
Yarns.....	598,094	209,188	34.96	826,102	289,136	35.00
Total flax, hemp, &c.....	599,102	209,591	34.97	826,992	289,492	35.01
Furs: Dressed on the skin and hatters' furs.....	3,262,783	652,557	20.00	4,023,428	804,686	20.00
Glucose.....	68,495	13,699	20.00	45,227	9,045	20.00
Gins.....	327,167	65,433	20.00	433,719	86,744	20.00
Gold and silver manufactures of:						
Gold leaf and silver leaf.....	1,800	1,099	61.06	5,725	699	12.21
Hair, manufactures of: Curled hair for beds, hair-cloth, and hair seatings.....	79,623	23,922	30.04	85,172	25,515	30.00
Hats, bonnets, and hoods, materials for: Braids, plaits, flats, &c., of straw, &c.....	3,827,658	771,186	20.15	4,383,705	883,300	20.15
Iron and steel, and manufactures of:						
Bar iron—						
Bars or shapes of rolled iron	1,165,947	588,261	50.45	1,131,888	558,838	49.39
Bars, rolled or hammered.	127,491	49,470	38.80	136,468	47,100	37.11*
All other, and slabs, blooms, or loops.....	20,579	7,203	35.00	21,432	7,501	35.00
Hoop, band, scroll, or other iron.....	18,274	6,919	37.86	94,549	44,813	47.40
Sheets, plates and taggers' iron:						
Boilers or other plates, and sheet iron, common or black.....	183,308	70,557	38.49	127,522	46,972	36.83
Sheets or plates of iron and steel (except what are known as tin plates).....	302,704	107,681	35.58	391,869	144,732	36.93
Sheets or plates, known as tin plates,terne-plates, and taggers' tin.....	16,610,105	5,055,591	30.44	17,719,957	5,740,984	32.40
Taggers' iron, put up in boxes or bundles or not.....	115,187	34,675	30.10	145,186	43,941	30.27
Wire-rods, of iron and steel..	3,914,777	1,521,584	38.87	4,033,687	1,651,949	40.95
Wire—						
Iron.....	10,404	4,555	43.78	8,858	2,315	26.13
Steel.....	281,723	41,550	14.75	410,621	77,105	18.78
Wire-rope and wire-strand—						
Made of iron wire.....	25,310	12,931	51.09	12,604	5,223	54.16*
Made of steel wire.....	46,976	18,926	40.29	39,683	19,561	49.29
Wheels of steel, and tired steel wheels, &c.....	124,263	86,639	69.72	150,704	109,780	72.84
Total iron and steel.....	22,947,048	7,606,542	33.15	24,425,028	8,500,814	34.82*
Lead, in sheets and pipes.....	22,217	29,159	131.24	1,024	723	70.60
Leather: Bend or belting, calf-skin, skins for morocco, upper leather of all kinds, &c.....	6,717,813	1,197,213	17.82	7,339,985	1,265,621	17.24
Lime.....	28,270	2,827	10.00	41,307	4,131	10.00
Malt, barley.....	267,928	75,779	28.28	237,843	64,618	27.17
Marble and stone, rough or undressed.....	239,846	60,306	25.17	299,051	87,025	29.10
Metals, metal compositions, and manufactures of, not elsewhere specified:						
Bronze or Dutch metal, in leaf and powder.....	347,302	48,386	13.93	555,115	77,758	14.01
Mineral substances, not elsewhere specified; Polishing powder.....	42,489	8,498	20.00	44,777	8,955	20.00

\* See note on page 20.

*Value of imported merchandise entered for consumption, &c.—Continued.*

**CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, &c.—Continued.**

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
<b>Oils:</b>						
Animal: Cod-liver, neat's-foot, seal, whale, and fish	<i>Dollars.</i> 90,028	<i>Dollars.</i> 22,507	<i>Pr. ct.</i> 25.00	<i>Dollars.</i> 90,723	<i>Dollars.</i> 22,681	<i>Pr. ct.</i> 25.00
Mineral: Naphtha, benzine, and petroleum, crude	23,112	3,911	16.92	16,031	3,196	19.94
Vegetable, fixed or expressed: Cas or, croton, flax seed, hemp seed, rape seed, nut, olive, not salad, and other not elsewhere specified	230,663	67,845	29.41	325,152	90,535	27.92*
Vegetable, volatile or essential: Bay leaves, cognac, fruit ethers, fusel oil, &c	74,930	19,121	25.52	90,006	22,769	25.40*
Total oils	418,733	113,384	27.08	521,912	139,181	26.73*
Paints and colors	1,140,805	368,439	32.30	1,270,224	419,962	33.08*
Plaster of Paris, ground or calcined	54,208	10,842	20.00	37,642	7,528	20.00
Silk: Floss silk in the gum, and spun silk	246,672	72,314	29.31	446,178	133,794	29.99
Umbrella and parasol ribs and stretchers, frames, tips, &c	64,409	22,990	34.89	71,792	24,800	34.54
<b>Wood, manufactures of:</b>						
Boards, planks, deals, &c	6,189,781	971,327	15.69	5,639,813	917,394	16.27
Clapboards	41,827	4,555	10.89	59,390	5,889	9.92
Staves	253,703	25,370	10.00	269,961	26,996	10.00
Cabinet or house furniture, not finished, or else prepared for use, and rattans and reeds	149,340	19,789	13.25	167,971	19,477	11.60
Total wood, &c	6,634,651	1,021,041	15.39	6,137,135	969,756	15.80
Wools, manufactures of: Yarns, woolen and worsted	676,512	468,462	69.23	2,283,176	1,565,569	68.57
Zinc, spelter or tuttenague: In sheets	64,782	45,996	71.00	38,350	25,949	67.65
All other dutiable articles	83,471	16,847	20.18	116,542	20,794	17.81
Total dutiable	61,271,465	17,088,148	27.89	67,855,317	20,115,152	29.68*
<i>Recapitulation.</i>						
Total free of duty	11,185,487			10,689,156		
Total dutiable	61,271,465	17,088,148	27.89	67,855,317	20,115,152	29.68*
Total Class C	72,456,952	17,088,148	23.56	78,544,473	20,115,152	25.64*

**CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION.**

<i>Free of duty.</i>						
Articles specially imported—	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
For the use of the United States	75,610			18,619		
Philosophical and scientific apparatus, &c., for the use of any religious or scientific institution, and not intended for sale	88,195			80,893		
Articles, the growth, produce, or manufacture of the United States, returned	6,360,785			7,715,562		
Bolting cloths	290,854			232,769		
Books and other printed matter, not elsewhere specified	791,799			805,354		
Fashion plates	8,525			9,007		

\* See note on page 20.

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty—Continued.</i>						
Gold-beaters' molds and gold-beaters' skins	<i>Dollars.</i> 25,743	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i> 22,578	<i>Dollars.</i>	<i>Pr. ct.</i>
Gold size	3,179			7,303		
Hones and whetstones	21,434			18,161		
Household effects, &c., of persons arriving in the United States and of citizens of the United States dying abroad	2,167,556			2,496,411		
Indian goods	1,283			3,197		
Manuscripts	7,216			6,805		
Models of inventions, &c	17,984			2,785		
Paste, oxydizing						
Platina vases, &c., for chemical uses	17,473			83,752		
Skeletons and other preparations of anatomy	6,670			3,791		
Spurs and stilts, used in the manufacture of earthen, stone, and crockery ware	619			471		
Wood: Fire-wood, hop-poles, and railroad ties	544,754			739,089		
All other free articles	2187,726			5185,574		
Total free of duty	10,617,405			12,440,211		
<i>Dutiable.</i>						
Blacking	82,892	20,723	25.00	87,281	21,820	25.00
Books, engravings, and other printed matter, bound or unbound	2,327,254	581,800	25.00	2,516,773	629,192	25.00
Brass, manufactures of	400,175	180,079	45.00	363,934	163,770	45.00
Brooms	1,686	422	25.00	3,629	907	25.00
Brushes	465,639	139,692	30.00	522,210	156,663	30.00
Buttons and button molds	2,330,752	582,688	25.00	3,364,339	841,085	25.00
Candles and tapers	18,087	3,617	20.00	18,610	3,762	20.00
Carriages, and parts of	243,259	85,141	35.00	256,367	89,728	35.00
Chemicals, drugs, dyes, &c., not elsewhere specified: Preparations, medicinal and proprietary	305,001	124,516	40.48	348,911	143,503	41.13
Clocks and watches, and parts of	1,515,945	398,038	26.26	1,362,541	356,505	26.16
Copper, manufactures of, not elsewhere specified	61,023	27,461	45.00	19,093	8,592	45.00
Corks, and cork-bark, manufactured	147,132	36,783	25.00	176,679	44,170	25.00
Corsets	893,011	312,554	35.00	957,256	335,040	35.00
Cotton, manufactures of:						
Thread on spools	85,877	44,018	51.26	78,394	43,298	55.23
Cloth—						
Not exceeding 100 threads to the square inch	141,576	86,531	61.12	170,367	124,304	72.96
Exceeding 100 and not exceeding 200 threads to the square inch	1,498,383	696,960	46.51	2,100,735	952,540	45.34
Exceeding 200 threads to the square inch	2,324,768	960,885	41.33	1,459,569	624,951	42.32
Velvets, velveteens, &c.	2,628,746	1,051,898	40.00	2,194,552	877,821	40.00
Clothing, ready-made, and other wearing apparel	351,086	122,870	35.00	413,882	144,859	35.00
Cords, braids, gimps, galloons, laces, &c	617,076	215,977	35.00	724,209	253,473	35.00
Knit goods: Shirts and drawers, and hosiery	6,234,761	2,451,494	39.32	6,814,226	2,675,729	39.27
All other	3,065,047	1,130,565	36.85	3,209,467	1,173,285	36.87
Total cotton manufactures..	16,948,320	6,761,198	39.88	17,165,401	6,870,260	40.02

*a* Includes \$150,261, the value of gut-strings; \$22,208, the value of glacier's diamonds, and \$16,380, the value of parchment and vellum.

*b* Includes \$159,868, the value of gut-strings, and \$18,478, the value of parchment and vellum.

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1885.			1896.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Earthen, stone, and china ware:	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Brick and tiles.....	153,092	33,165	20.98	150,972	31,352	20.76
Earthen, stone, and china ware.....	4,685,014	2,698,490	57.60	4,841,243	2,798,188	57.80
Total earthen, stone, and china ware.....	4,843,106	2,731,655	56.40	4,992,215	2,829,540	56.68
Electric lights and parts of.....	10,078	2,016	20.00	8,454	1,691	20.00
Feather beds.....	220	44	20.00	339	68	20.00
Felt for roofing.....	407	81	20.00	1,893	379	20.00
Flax, hemp, jute, and other vegetable grasses, manufactures of:						
Bagging for cotton.....	10,127	3,602	36.36	21,301	11,515	54.06
Bags and bagging.....	1,166,288	466,515	40.00	1,176,823	470,729	40.00
Brown and bleached linens, duck, canvas, &c.....	12,159,892	4,255,962	35.00	13,206,052	4,622,118	35.00
Burlaps.....	3,921,004	1,225,211	31.25	3,166,941	998,878	31.54
Carpeting of hemp or jute, and grass cloth.....	92,806	20,061	21.62	149,189	38,073	25.52
Oil-cloths for floors.....	194,102	77,641	40.00	275,869	110,348	40.00
Sail duck and sheetings.....	37,106	11,427	30.88	17,907	5,516	30.80
Seines.....	24,115	6,029	25.00	6,173	1,543	25.00
Thread, twine, and pack thread.....	637,857	255,143	40.00	757,675	303,070	40.00
Cables and cordage.....	76,753	19,465	25.36	102,217	27,452	26.86
All other.....	622,855	222,363	35.70	504,359	179,559	35.62
Total flax, hemp, &c., manufactures.....	18,942,905	6,563,419	34.65	19,384,206	6,768,801	34.92
Furs, manufactures of.....	187,655	56,297	30.00	170,148	51,044	30.00
Glass and glassware:						
Plate glass.....	2,224,737	1,202,638	54.57	2,535,240	1,298,314	51.21
Window glass, cylinder and crown.....	1,723,256	1,299,340	75.40	1,389,683	1,186,197	85.36
All other.....	2,392,728	1,031,273	43.14	2,416,135	1,210,413	50.10*
Total glass and glassware.....	6,340,721	3,533,251	55.72	6,341,058	3,694,924	55.40*
Gunpowder, fulminates, and percussion caps.....	120,380	45,962	38.18	106,754	41,227	38.62
Hair, manufactures of.....	62,551	21,132	33.94	40,818	13,911	34.08
Hats, bonnets, and hoods, of grass, straw, willow, &c.....	511,340	153,402	30.00	482,640	144,792	30.00
India-rubber and gutta-percha, manufactures of.....	218,452	62,967	28.82	231,877	67,357	29.05
Inks and ink powders.....	125,552	37,666	30.00	123,022	36,907	30.00
Iron and steel, manufactures of:						
Axles, axle-bars, and parts thereof, and anvils.....	76,039	26,306	35.57	97,062	35,349	36.42
Bars or rails for railways—						
Tee rails, iron.....				9,746	7,237	74.26
Other rails, iron or steel, or in part of steel.....	247,231	131,230	53.08	265,132	172,504	65.06
Cast-iron pipes, cast-iron vessels, plates, stove-plates, andirons, sad irons, hatter's irons, and all castings not elsewhere specified, and malleable iron castings.....	18,789	6,750	35.97	12,332	3,590	29.11
Chain or chains.....	67,913	31,462	46.32	67,989	31,077	45.71
Cotton ties.....	464,985	162,745	35.00	603,394	211,188	35.00
Cutlery: Penknives, pocket-knives, razors, sword-blades, and cutlery not elsewhere specified.....	1,448,759	664,827	45.88	1,692,091	783,394	46.30
Files, file-blanks, rasps, and floats.....	49,654	27,625	55.63	48,054	26,755	55.68

\* See note on page 20.

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Iron and steel, &c.—Continued.	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Fire-arms.....	1, 118, 777	339, 684	30.36	914, 519	286, 537	31.33
Hollow-ware, nails, spikes, tacks, and brads.....	8, 129	5, 680	69.66	4, 021	2, 832	70.43
Needles.....	338, 390	84, 973	25.20	327, 742	82, 635	25.21
Nuts and washers, railway fish-plates, rivets, bolts, and hinges, or hinge blanks.....	10, 516	6, 202	58.97	3, 381	1, 706	50.46
Saws.....	16, 497	5, 809	35.20	20, 623	7, 609	36.90
Screws for wood.....	2, 725	908	33.32	2, 214	696	31.44
All other manufactures of iron and steel.....	2, 184, 131	1, 004, 489	45.90	2, 367, 531	1, 146, 281	48.44*
Total iron and steel, &c....	6, 052, 535	2, 438, 690	41.28	6, 435, 831	2, 799, 390	43.51*
Lead: Shot, and manufactures of, not elsewhere specified.....	1, 372	617	44.97	1, 698	764	45.00
Leather: Gloves, and other manufactures of leather.....	3, 544, 802	1, 672, 010	44.36	4, 126, 429	1, 996, 612	48.39
Marble, slate, and stone, manufactures of.....	123, 961	47, 175	38.06	102, 596	37, 153	36.21
Matches.....	106, 395	37, 238	35.00	84, 187	11, 966	35.00
Matting and mats for floors, of vegetable substances.....	517, 867	103, 573	20.00	462, 627	92, 525	20.00
Metals, metal compositions, and manufactures of, not elsewhere specified:						
Bronze, manufactures of.....	294, 834	132, 675	45.00	203, 365	91, 514	45.00
Britannia and japanned wares, pens, pins, plated and gilt wares, pen tips and pen holders, german silver, pewter, platina, stereotype plates, types, and all other not elsewhere specified.....	1, 117, 046	466, 417	41.73	1, 330, 842	560, 40	42.10
Mineral substances, not elsewhere specified:						
Agates, asbestos, and plum-bago, manufactures of.....	652	143	20.00	705	176	24.96
Palm leaf, manufactures of.....	2, 522	666	26.40	110	33	30.00
Paper, and manufactures of, not elsewhere specified.....	1, 585, 331	344, 885	21.76	1, 799, 440	389, 427	21.64
Pencils, lead.....	111, 810	50, 476	45.15	129, 254	62, 034	47.99
Philosophical apparatus and instruments.....	18, 212	6, 374	35.00	23, 523	8, 233	35.00
Repairs on vessels.....	3, 906	1, 953	50.00	4, 288	2, 144	50.00
Saddlery, coach, and harness hardware, &c.....	144, 303	50, 506	35.00	141, 516	49, 531	35.00
Silk: Sewing silk, in the gum, and twist.....	10, 830	3, 248	33.00	2, 684	895	30.00
Soap.....	404, 588	102, 661	25.62	435, 874	116, 280	26.66
Sponges.....	235, 519	47, 104	20.00	296, 963	59, 393	20.00
Starch.....	15, 192	12, 556	82.65	11, 066	8, 801	79.54
Straw, manufactures of.....	38, 154	11, 297	29.62	51, 080	15, 122	29.60
Tin, manufactures of.....	51, 848	72, 918	45.00	40, 293	54, 771	45.00
Toothpicks, quill.....	19, 724	8, 945	20.00	16, 684	3, 337	20.00
Umbrellas, parasols, and shades.....	45, 432	21, 723	47.81	55, 748	26, 048	46.72
Varnishes.....	73, 242	31, 543	43.07	102, 045	45, 330	44.42
Wax, and manufactures of.....	27, 884	5, 577	20.00	9, 178	1, 836	20.00
Whalebone, manufactures of.....	1, 144	343	30.00	2, 069	621	30.00

\* See note on page 20.

a Amount of duty on cans containing free fish is excluded from computation of ad valorem rate of duty, for the reason that the value of the cans is not returned under "Tin manufactures," but is included, with the value of the contents, under "Free fish."

*Value of imported merchandise entered for consumption, &c.—Continued.*

## CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Wood, manufactures of:	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Cabinet wares, finished.....	265,928	93,075	35.00	306,066	107,123	35.00
Laths, pickets, and patings.....	250,846	33,427	13.33	260,074	35,300	13.57
Shingles.....	158,043	24,414	15.45	171,523	27,685	16.14
Osier and willow baskets and wares.....	202,663	60,799	30.00	238,380	71,514	30.00
All manufactures of, not elsewhere specified.....	628,967	216,564	34.43	570,171	194,226	34.06
Total wood manufactures.....	1,506,447	428,279	28.43	1,546,214	435,848	28.19
Wool, manufactures of:						
Balmorals.....	77	59	76.18	3,853	2,238	58.09
Blankets.....	2,869	1,987	69.26	6,558	4,544	69.28
Bunting.....	8	4	51.25	52	40	77.31
Carpets and carpeting.....	1,173,252	575,665	49.07	1,329,341	659,875	49.64
Clothing, ready-made, and wearing apparel.....	1,803,701	1,226,610	68.01	1,422,660	909,248	63.91
Cloths, woolen.....	10,080,981	6,826,672	67.72	9,464,358	6,563,415	69.35
Dress goods, women's and children's, coatlinings, and Italian cloths of every description.....	14,197,987	10,110,851	71.21	14,971,278	10,744,114	71.76
Endless belts or felts.....	139,607	72,263	51.76	127,956	67,269	52.57
Flannels.....	67,123	47,531	70.81	47,903	34,589	72.21
Hats of wool.....	2,364	1,154	48.84	12,331	7,853	63.69
Knit goods: Hosiery, shirts, drawers, &c.....	2,113,952	1,241,729	58.73	1,936,389	1,170,034	60.61
Shawls, woolen.....	1,057,865	616,674	58.29	1,043,927	648,184	62.09
Webbings, gorings, suspenders, &c.....	470,897	315,343	66.97	616,874	427,876	69.36
All other, not elsewhere specified.....	4,065,988	2,711,029	66.68	6,356,083	4,204,028	66.14
Total woolen manufactures.....	35,176,671	23,747,571	67.51	37,333,563	25,443,307	68.15
Zinc, spelter, and tuteneague: Manufactures of, not elsewhere specified.....	2,054	924	45.00	10,650	4,793	45.09
All other dutiable articles.....	71,744	20,645	28.01	67,474	20,181	30.00
Total dutiable.....	108,410,164	52,387,336	48.28	113,824,644	55,653,553	48.90
<i>Recapitulation.</i>						
Total free of duty.....	10,617,405			12,446,211		
Total dutiable.....	108,410,164	52,387,336	48.28	113,824,644	55,653,553	48.90
Total Class D.....	119,027,569	52,387,336	43.99	126,270,855	55,653,553	44.08

## CLASS E.—ARTICLES OF VOLUNTARY USE. LUXURIES, ETC.

<i>Free of duty.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Amber beads.....	3,242			5,665		
Articles specially imported: Regalia, gems, specimens of natural history, works of art, &c., specially imported and not intended for sale.....	519,674			299,034		
Artworks, not elsewhere specified, the production of American artists.....	351,818			367,037		
Cabinet of coins, medals, &c.....	8,511			28,100		
Curling stones, or quoits.....	448			1,432		
Diamonds, rough or uncut.....	383,205			311,771		
Fans, common palm-leaf.....	31,278			25,936		

Value of imported merchandise entered for consumption, &amp;c.—Continued.

CLASS E.—ARTICLES OF VOLUNTARY USE, LUXURIES, ETC.—Continued.

Articles.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty—Continued.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Pr. ct.</i>
Mineral waters, not artificial .....	397, 875			358, 595		
All other free articles .....	345, 553			6807, 155		
Total free of duty .....	2, 041, 604			2, 204, 725		
<i>Dutiable.</i>						
Art-works, not elsewhere speci- fied: Paintings and statuary .....	1, 007, 548	302, 230	30. 00	916, 777	275, 033	30. 00
Cider .....	589	118	20. 00	1, 467	293	20. 00
Cotton embroideries .....	9, 604, 496	3, 841, 798	40. 00	11, 365, 602	4, 546, 241	40. 00
Fancy articles:						
Dolls and toys .....	1, 439, 418	503, 796	35. 00	1, 401, 719	490, 601	35. 00
Fans, except palm-leaf .....	376, 807	131, 883	35. 00	436, 358	152, 725	35. 00
Feathers, not artificial .....	1, 829, 574	539, 854	29. 57	1, 487, 404	505, 844	34. 01
Feathers and flowers, artificial and ornamental .....	410, 166	205, 083	50. 00	491, 535	245, 768	50. 00
Perfumery and cosmetics .....	366, 339	235, 004	64. 15	368, 628	243, 627	66. 40*
All other .....	1, 027, 071	464, 282	45. 19	1, 784, 736	817, 834	46. 77
Total fancy articles .....	5, 449, 375	2, 079, 902	38. 17	5, 934, 380	2, 456, 399	41. 40*
Fire crackers .....	237, 777	237, 777	100. 00	249, 547	249, 547	100. 00
Flax, hemp, jute, &c.: Laces and insertings .....	1, 164, 289	349, 287	30. 00	1, 159, 324	347, 797	30. 00
Ginger ale, or ginger beer .....	146, 713	29, 343	20. 00	147, 693	29, 539	20. 00
Gold and silver, manufactures of, not elsewhere specified .....	636, 386	167, 651	26. 34	607, 063	166, 877	27. 44
Hair, human: Bracelets, curls, &c. Jet, manufactures and imitations of .....	1, 545	541	35. 00	2, 998	1, 049	35. 00
Jewelry and precious stores, not elsewhere specified .....	15, 545	3, 886	25. 00	40, 761	10, 190	25. 00
Total .....	6, 114, 361	682, 232	11. 16	8, 367, 838	900, 474	10. 76
Liquors, spirituous and malt, and wines:						
Malt liquors .....	1, 111, 407	546, 999	49. 22	1, 206, 257	585, 102	48. 52
Spirits, distilled .....	1, 873, 927	3, 124, 588	166. 73	1, 826, 059	2, 834, 696	155. 56*
Champagne and other spark- ling wines .....	2, 810, 892	1, 597, 998	56. 85	3, 002, 400	1, 595, 891	53. 20*
Still wines .....	3, 529, 522	2, 067, 795	58. 59	3, 751, 072	2, 178, 518	58. 10*
Wine flavoring .....				80	16	20. 00
Total liquors and wines .....	9, 325, 748	7, 337, 380	78. 68	9, 785, 868	7, 194, 163	73. 58
Mineral waters, artificial .....	2, 157	647	30. 00	16, 903	5, 071	30. 00
Musical instruments .....	1, 427, 746	356, 937	25. 00	1, 432, 376	358, 094	25. 00
Paper, manufactures of, not else- where specified: Cards for play- ing .....	1, 518	1, 518	100. 00	3, 043	3, 043	100. 00
Photographs .....	30, 751	7, 686	24. 96	28, 565	7, 141	25. 00
Prune wine .....	21, 385	4, 277	20. 00	24, 807	4, 945	20. 00*
Silk, manufactures of:						
Braids, fringes, galloons, but- tons and ornaments .....	777, 659	388, 829	50. 00	769, 371	384, 686	50. 00
Dress and piece goods .....	15, 930, 745	7, 965, 372	50. 00	14, 414, 022	7, 207, 011	50. 00
Handkerchiefs, hats, caps, bonnets, and hosiery .....	1, 252, 213	626, 107	50. 00	1, 245, 144	622, 572	50. 00
Laces .....	1, 730, 092	865, 046	50. 00	2, 007, 619	1, 003, 810	50. 00
Ready-made clothing .....	611, 115	305, 553	50. 00	561, 506	280, 753	50. 00
Ribbons .....	1, 112, 093	550, 040	50. 00	1, 381, 458	690, 729	50. 00
Velvets .....	3, 422, 223	1, 711, 111	50. 00	4, 171, 556	2, 085, 778	50. 00
All other .....	3, 013, 156	1, 500, 578	50. 00	3, 050, 317	1, 528, 159	50. 00
Total silk .....	27, 840, 296	13, 924, 647	50. 00	27, 606, 993	13, 803, 498	50. 00

\* See note on page 20.

a Includes \$345,076, the value of domestic spirits, and \$477, the value of domestic tobacco, returned.

b Includes \$805,685, the value of domestic spirits, and \$1,470, the value of domestic tobacco, returned.

*Value of imported merchandise entered for consumption, &c.—Continued.*

**CLASS E.—ARTICLES OF VOLUNTARY USE, LUXURIES, ETC.—Continued.**

ARTICLES.	1885.			1886.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Sugar candy and confectionery ....	<i>Dollars.</i> 19, 133	<i>Dollars.</i> 9, 604	<i>Pr. ct.</i> 50. 19	<i>Dollars.</i> 23, 195	<i>Dollars.</i> 12, 025	<i>Pr. ct.</i> 51. 84
Tobacco, and manufactures of .....	9, 121, 869	7, 356, 369	80. 65	10, 315, 311	8, 311, 114	80. 57
Total dutiable .....	72, 178, 227	36, 693, 830	50. 84	78, 030, 511	38, 682, 533	49. 58*
<i>Recapitulation.</i>						
Total free of duty .....	2, 041, 604			2, 204, 725		
Total dutiable .....	72, 178, 227	36, 693, 830	50. 84	78, 030, 511	38, 682, 533	49. 58*
Total Class E .....	74, 219, 831	36, 693, 830	49. 44	80, 235, 236	38, 682, 533	48. 22*

**RECAPITULATION OF CLASSES.**

1885.

Classes.	Value of—		Duty.	Ad valorem rate on dutiable.	Per cent. of total duty.
	Free of duty.	Dutiable.			
(A) Articles of food, and live animals .....	<i>Dollars.</i> 86, 559, 991	<i>Dollars.</i> 107, 708, 369	<i>Dollars.</i> 61, 695, 247	<i>Per ct.</i> 57. 28	<i>Per ct.</i> 34. 75
(B) Articles in a crude condition, which enter into the various processes of domestic industry .....	82, 507, 747	37, 101, 595	9, 454, 989	25. 48	5. 33
(C) Articles wholly or partially manufactured, for use as materials in the manufactures and mechanic arts ..	11, 185, 487	61, 271, 465	17, 088, 148	27. 89	9. 64
(D) Articles manufactured, ready for consumption .....	10, 617, 405	108, 410, 164	52, 387, 336	48. 28	29. 54
(E) Articles of voluntary use, luxuries, &c. ....	2, 041, 604	72, 178, 227	36, 693, 830	50. 84	20. 74
Total .....	192, 912, 234	386, 667, 820	177, 319, 550	45. 86	100. 00

1886.

(A) Articles of food, and live animals .....	83, 752, 303	112, 453, 925	61, 064, 744	54. 37	32. 42
(B) Articles in a crude condition, which enter into the various processes of domestic industry .....	102, 438, 364	41, 613, 658	12, 863, 115	30. 91	6. 83
(C) Articles wholly or partially manufactured, for use as materials in the manufactures and mechanic arts ..	10, 689, 156	67, 855, 317	20, 115, 152	29. 68	10. 68
(D) Articles manufactured, ready for consumption .....	12, 446, 211	113, 824, 644	55, 653, 853	48. 90	29. 54
(E) Articles of voluntary use, luxuries, &c. ....	2, 204, 725	78, 030, 511	38, 682, 533	49. 58	20. 53
Total .....	211, 530, 759	413, 778, 055	188, 379, 397	45. 55	100. 00

\* See note on page 20.



*Value of imported merchandise entered for consumption, &c.—Continued.*

RECAPITULATION OF CLASSES—Continued.

*Average for the seven years, 1880–1886.*

Classes.	Value of—		Duty.	Ad valorem rate on dutiable.	Per cent. of total duty.
	Free of duty.	Dutiable.			
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Per ct.</i>
(A) Articles of food and live animals.....	86,388,648	124,360,212	59,261,530	47.65	30.58
(B) Articles in a crude condition which enter into the various processes of domestic industry.....	98,346,569	50,072,656	14,820,890	29.60	7.65
(C) Articles wholly or partially manufact- ured, for use as materials in the manufactures and mechanic arts....	11,496,109	65,968,213	19,296,892	29.25	9.95
(D) Articles manufactured, ready for con- sumption.....	10,586,128	128,570,506	61,164,950	47.57	31.56
(E) Articles of voluntary use, luxuries, &c.	1,463,277	77,264,702	39,283,950	50.83	20.26
Total.....	206,280,731	446,245,289	193,828,212	43.43	100.00

WM. F. SWITZLER,  
Chief of Bureau.

## APPENDIX F.

## REVENUE FROM TAXES FOR 1886.

*Statement showing the receipts of the United States Government from the following sources during the year ending June 30, 1886.*

Sources.	Revenue.
<b>INTOXICANTS:</b>	
Distilled spirits (inland) .....	\$69,092,266 00
Distilled spirits (customs) .....	2,834,696 25
Fermented liquors (inland) .....	19,676,731 29
Fermented liquors (customs) .....	585,102 26
Wines (customs) .....	3,774,348 93
Ginger ale or ginger beer (customs) .....	29,538 66
	<b>\$95,992,683 39</b>
<b>SUGAR, MOLASSES, AND CONFECTIONERY</b> .....	<b>51,778,948 34</b>
<b>TOBACCO:</b>	
(Inland) .....	\$27,907,362 53
Leaf (customs) .....	4,905,118 02
Manufactures of (customs) .....	3,405,996 43
	<b>36,218,476 98</b>
<b>WOOL, MANUFACTURES OF</b> .....	<b>27,278,527 54</b>
<b>RAW MATERIALS:</b>	
<b>Food:</b>	
Fruits, including nuts .....	\$3,498,569 39
Rice .....	1,184,138 24
Breadstuffs .....	1,042,404 08
Animals .....	326,822 76
Salt .....	706,324 54
Vegetables .....	637,545 67
Fish .....	502,287 54
Provisions, comprising meat and dairy products .....	478,969 67
Cocoa, prepared .....	7,157 55
	<b>8,384,219 44</b>
<b>Other raw materials:</b>	
Wool, raw .....	5,126,108 35
Flax, hemp, jute, sisal grass, &c. ....	1,841,726 24
Coal, bituminous .....	581,099 98
Iron ore .....	532,956 26
Seeds .....	404,757 87
Chemicals, drugs, dyes, and medicines .....	351,193 11
Hops .....	217,917 68
Bristles .....	149,981 63
Copper, ore .....	103,096 07
Zinc, and manufactures of .....	88,889 97
Clays or earths .....	71,986 93
Malt, barley .....	64,618 20
Sponges .....	59,392 57
All other crude, n. e. s. ....	50,028 57
Grease .....	49,172 88
Mineral substances, n. e. s. ....	14,430 54
Wood .....	5,570 22
Oils, whale and fish .....	5,054 00
	<b>18,490,914 66</b>
<b>ARTICLES, MOSTLY OF CLASSES C, D, E, (see APPENDIX E):</b>	
<b>Iron and steel, manufactures of:</b>	
Class B .....	2,798,716 00
Class C .....	8,500,813 49
Class D .....	2,799,390 00
	<b>14,098,919 49</b>
<b>Silk, manufactures of:</b>	
Class C .....	133,794 00
Class D .....	805 00
Class E .....	13,803,497 61
	<b>13,938,096 61</b>
<b>Cotton, manufactures of:</b>	
Class B .....	27 00
Class C .....	335,678 00
Class D .....	6,870,260 49
Class E .....	4,546,241 40
	<b>11,752,206 89</b>

## REVENUE FROM TAXES FOR 1886—Continued.

*Receipts of the United States Government, &c.—Continued.*

Sources.	Revenue.
<b>Flax, manufactures of:</b>	
Class C.....	\$289,492 00
Class D.....	6,768,800 43
Class E.....	347,797 43
	\$7,406,089 86
<b>Chemicals, drugs, dyes, and medicines:</b>	
Class A.....	7,523 00
Class B.....	32,173 00
Class C.....	3,808,146 49
Class D.....	143,503 45
Class E.....	5,087 00
	3,996,432 94
<b>Glass and glassware.....D.</b>	3,694,923 69
<b>Leather, and manufactures of:</b>	
Class C.....	\$1,265,620 40
Class D.....	1,996,612 47
	3,262,232 87
<b>Earthen, stone, and china ware.....D.</b>	2,829,539 75
<b>Fancy articles.....E.</b>	2,456,398 59
<b>Wood, and manufactures of:</b>	
Class B.....	\$12,128 00
Class C.....	969,756 00
Class D.....	435,847 22
	1,417,731 22
<b>TAXES ON KNOWLEDGE, LITERATURE, ART, ETC.:</b>	
Books.....D.	533,478 05
Maps.....D.	3,602 75
Engravings.....D.	92,105 00
<b>Art works:</b>	
Paintings.....E.	248,328 75
Statuary.....E.	26,704 41
<b>Musical instruments.....E.</b>	358,093 87
	1,262,312 83
<b>Hats, bonnets, and hoods, and materials for:</b>	
Class C.....	883,299 85
Class D.....	144,792 01
	1,028,091 86
<b>Jewelry and precious stones.....E.</b>	900,474 36
<b>Buttons and button materials:</b>	
Class C.....	\$47,921 10
Class D.....	841,084 70
	889,005 80
<b>FINES, PENALTIES, FORFEITURES, AND MISCELLANEOUS RECEIPTS:</b>	
From labor, drayage, and storage.....	67,693 24
From service of United States officers.....	240,753 17
From customs officers' fees.....	307,651 76
From weighing fees.....	113,397 96
From fines, penalties, and forfeitures.....	128,843 58
From emolument fees.....	22,939 05
	881,278 76
<b>ARTICLES MOSTLY OF CLASSES C, D, E—Continued.</b>	
<b>Furs and manufactures of:</b>	
Class C.....	804,635 60
Class D.....	51,044 39
	855,729 99
<b>Metals, metal compositions, and manufactures of:</b>	
Class B.....	42,375 00
Class C.....	77,758 00
Class D.....	651,753 42
	771,886 42
<b>Tonnage tax on vessels engaged in the foreign trade.....</b>	508,731 77
<b>ARTICLES MOSTLY OF CLASSES C, D, E—Continued.</b>	
<b>Paints and colors.....C.</b>	419,962 66
<b>Animals, other than for food.....</b>	395,871 80
<b>Paper and manufactures of:</b>	
Class D.....	\$389,426 69
Class E.....	3,043 08
	392,469 77
<b>Marble and stone, and manufactures of:</b>	
Class B.....	244,780 00
Class C.....	87,025 00
Class D.....	37,152 70
	368,957 70
<b>Clocks and watches, and parts of.....D.</b>	356,504 72
<b>Corsets and corset cloth.....D.</b>	335,039 60
<b>Tax on seal-skins and income from rental of seal islands.....</b>	318,489 50

## REVENUE FROM TAXES FOR 1886—Continued.

*Receipts of the United States Government, &c.—Continued.*

Sources.	Revenue.
<b>ARTICLES MOSTLY OF CLASSES C, D, E—Continued.</b>	
Gunpowder and all explosive substances:	
Class D .....	\$41, 226 90
Class E .....	249, 547 36
Oils, mineral and vegetable:	
Class A .....	139, 461 80
Class C .....	139, 181 61
Miscellaneous penalties (internal revenue) .....	278, 643 41
<b>ARTICLES MOSTLY OF CLASS C, D, E—Continued.</b>	226, 509 62
Lead and manufactures of:	
Class B .....	\$220, 460 52
Class C .....	722 61
Class D .....	764 24
Hay .....	221, 947 37
Gold and silver, manufactures of:	184, 350 72
Class C .....	\$699 00
Class D .....	398 60
Class E .....	166, 478 26
Brass, and manufactures of:	167, 575 86
Class B .....	2, 632 01
Class D .....	163, 770 42
Brushes of all kinds .....	166, 402 43
Cement, Roman, Portland, and all other .....	156, 662 88
Soap .....	146, 878 91
Matting and mats for floors .....	116, 280 33
Carriages, and parts of .....	92, 525 41
Glue .....	89, 728 45
Chicory root, ground or unground, burnt or prepared .....	86, 743 75
Hair, and manufactures of:	80, 922 18
Class B .....	\$27, 618 20
Class C .....	25, 515 04
Class D .....	13, 911 47
Class E .....	1, 049 30
India-rubber and gutta percha, manufactures of .....	68, 094 01
Spices, ground .....	67, 356 79
Pencils .....	66, 121 43
Tin, manufactures of .....	62, 033 51
Umbrellas, parasols, shades, and parts of:	54, 770 54
Class C .....	\$24, 800 10
Class D .....	26, 047 95
Saddlery, coach and harness hardware .....	50, 848 05
Varnish .....	49, 530 76
Cork, manufactures of .....	45, 330 23
Ink of all kinds, and ink powders .....	44, 169 65
Coal and coke (except bituminous) .....	36, 906 63
Blacking of all kinds .....	29, 275 34
Copper, manufactures of:	21, 820 25
Class B .....	\$7, 778 02
Class C .....	457 00
Class D .....	8, 592 00
Straw, manufactures of .....	16, 827 02
Matches .....	15, 121 52
Jet, manufactures of .....	11, 965 54
Cocoa-butter .....	10, 190 35
Gun-wads .....	10, 141 80
Glucose .....	9, 931 80
Polishing powder .....	9, 045 40
Starch .....	8, 955 40
Philosophical apparatus and instruments .....	8, 801 46
Plaster of Paris, ground .....	8, 233 05
Vinegar .....	7, 528 39
Photographs .....	7, 170 10
Ginger, preserved .....	7, 140 78
Chocolate .....	5, 902 40
Emery, grains, &c.:	5, 393 97
Class C .....	\$5, 195 27
Class D .....	42 40
Prune wine .....	5, 237 67
Candles .....	4, 945 20
Toothpicks .....	3, 761 95
	3, 336 80

## REVENUE FROM TAXES FOR 1886—Continued.

*Receipts of the United States Government, &c.—Continued.*

Sources.	Revenue.
<b>ARTICLES MOSTLY OF CLASSES C, D, E—Continued.</b>	
Chalk, preparations .....	C. \$3,223 40
Patent size .....	D. 2,946 00
Teeth, manufactured .....	D. 2,895 40
Packages, &c., designed to evade duties .....	D. 2,887 23
Tar and pitch .....	B. 2,246 85
Repairs on vesse .....	D. 2,143 94
Wax, and manufactures of .....	D. 1,835 04
Electric lights, and parts of .....	D. 1,690 80
Coffee, substitutes .....	A. 1,612 42
Brooms of all kinds .....	D. 907 25
Whalebone, manufactures of .....	D. 620 70
Collodion, manufactures of:	
Class C .....	\$103 35
Class D .....	335 43
Felt for roofing .....	D. 438 78
Manufactured articles, not elsewhere specified .....	D. 378 60
Cider .....	E. 362 33
Strings, gut, other than for musical instruments .....	D. 293 32
Lubricant .....	D. 225 75
Size, vegetable .....	C. 200 00
Rosin .....	B. 171 00
Plum pudding .....	A. 137 00
Insects, prepared or not prepared .....	D. 107 80
Feather beds .....	D. 88 30
Sugar-cake .....	B. 67 80
Unmanufactured articles, not elsewhere specified .....	B. 54 23
Rags, not elsewhere specified or provided for .....	B. 42 72
Rag figures .....	D. 41 50
Horn handles, &c .....	D. 39 69
Palm leaf manufactures .....	D. 36 80
Spirits of turpentine .....	D. 33 13
Putty .....	C. 12 80
Stearine .....	D. 7 63
Drawings .....	D. 6 40
	D. 6 07

## APPENDIX G.

## ARTICLES THE IMPORTATION OF WHICH DOES NOT AFFECT HOME PRODUCTS AND MANUFACTURES.

TREASURY DEPARTMENT,  
BUREAU OF STATISTICS,  
Washington, D. C., December 4, 1886.

Hon. DANIEL MANNING,  
*Secretary of the Treasury:*

SIR: I am in receipt of your letter of the 2d instant, asking for a list of dutiable articles for 1886, with the values and duties collected thereon, comprising those articles which by being taxed as imports can protect nothing in the United States.

In reply I have the honor to state that, to properly answer your inquiry requires a thorough knowledge of the various articles produced and manufactured in the United States, their uses, &c.; also a careful investigation into the exact character and uses of the various articles imported. As you desire this information at once, my answer must necessarily be incomplete and unsatisfactory.

After a hasty examination of the schedule of articles imported during the last fiscal year, I submit the following as among those which, if admitted free of duty, would least affect home products and manufactures of similar articles:

*Imported articles entered for consumption during the year ending June 30, 1886, not produced or manufactured to any considerable extent in the United States.*

List of articles.	Value.	Duty collected.
Animals, all other .....	\$64,508	\$12,902
Bristles .....	1,029,975	149,982
Chemicals:		
Antimony, as regulus or metal .....	191,226	19,123
Opium, crude .....	793,489	351,193
Nitrate of potash or saltpeter, crude .....	285,629	104,716
Ostrich feathers crude .....	757,067	189,267
Hemp, unmanufactured .....	1,187,724	194,136
Hemp, tow of .....	140,029	11,716
Manila and other like substitutes for hemp .....	2,580,673	492,096
Sunn .....	24,266	4,425
Jute, unmanufactured .....	2,581,919	528,587
Sisal grass .....	2,148,698	493,752
Other similar vegetable substances .....	30,008	3,876
Currants, Zante or other .....	744,784	226,232
Dates .....	205,122	63,497
Figs .....	499,986	139,773
Almonds .....	482,124	246,207
Filberts and walnuts .....	509,988	269,297
Glass: See copy of communication from Messrs. Semon Bache & Co., on following page.		
Human hair, raw .....	58,663	11,733
Precious stones, not set .....	7,915,660	791,566
Olive oil .....	557,351	139,338
Seeds:		
Bulbs and bulbous roots .....	126,569	25,314
Hemp seed .....	50,752	6,133
Rape seed and other oil seeds .....	47,029	4,158
Tin plates,terne plates, and taggers' tin, of iron or steel .....	17,719,957	5,740,984

Very respectfully,

WM. F. SWITZLER,  
*Chief of Bureau.*

[Enclosure No. 1.]

NEW YORK, December 4, 1886.

WM. F. SWITZLER,

*Chief of Bureau of Statistics, Washington, D. C.:*

Telegram received. Antimony, metal; cobalt, oxide; log and other dye woods, crude opium, phosphorus, chlorate of potash, crude nitrate potash, are wholly imported; other articles are mainly imported, while manufactured in a small way and hence not named.

McKESSON &amp; ROBBINS.

[Enclosure No. 2.]

(Semon Bache & Co., importers and manufacturers of French and German looking glass, plate, window, and picture glass, &c.)

NEW YORK, December 18, 1886.

Hon. WM. F. SWITZLER,

*Chief of Bureau of Statistics, Washington, D. C.:*

DEAR SIR: In reply to your dispatch, we have to say that while we do not know of any cause which would make the manufacture of any kind of glass impossible in this country, we have to state facts—that the following are not produced in the United States, viz:

1. Enameled and colored cylinder glass.
2. Polished cylinder glass, silvered and unsilvered.
3. Any kind of glass, polished or unpolished, for silvering purposes, whether cylinder or plate glass.

Further,  $\frac{3}{16}$ -inch-thick plate glass, used for coaches, railroad cars, &c., may be manufactured here to a small extent, but nearly all that has actually been consumed has been and is so far imported.

Any further information you may desire we shall furnish with a great deal of pleasure, and remain,

Yours, very truly,

SEMON BACHE &amp; CO.

## APPENDIX H.

## COIN PAYMENTS OF INTEREST-BEARING DEBT, ETC.

*Letter of the Secretary of the Treasury to the Speaker of the House of Representatives, in answer to the resolution of the House of Representatives of the 3d of February, 1886.*

TREASURY DEPARTMENT,

March 2, 1886.

SIR: I have had the honor to receive the preamble and resolutions adopted by the House of Representatives on the 3d ultimo, which require me to give information to the House on the following subjects:

FIRST. Whether or not any agreement or arrangement was made by the Treasury Department with the Clearing-House committee, or others, in New York, in order to avert a "temporary danger," or to "preserve the gold standard;" and if so, by what authority of law such arrangement was made and carried out.

SECOND. The amount of silver dollars in the Treasury on March 4 1885, and on February 3, 1886, unrepresented by outstanding certificates; the amount of silver certificates in circulation on those two dates; and the amount of interest-bearing debt that was subject to call on February 3, 1886.

THIRD. The amount of silver dollars in the Treasury on the aforesaid dates, respectively, that "could" have been applied in payment of the interest-bearing debt and other dues of the Government; and what amount of silver certificates on the latter date that "could" have been reissued.

FOURTH. Whether or not the same policy, as to the payment of silver, is to be pursued in the future as in the past.

The law of 1789, which first provided for the departmental organization of the Treasury, declared that the head of the Department "shall make report and give information, to either branch of the legislature, \* \* \* respecting all matters referred to him by the Senate and House of Representatives, or which shall appertain to his office." (R. S., § 228.)

Having been called upon by the House not merely for *facts* contained in official records of which I am the custodian, but for my present opinion as well as my views of future *policy*, I have not felt at liberty to avoid a plain and candid compliance with the request of the House, even though it oblige me to enlarge my reply with argumentative matter, which might have been unnecessary, and out of place, if only an exhibition of my official acts in the past had been required.

All the facts requested will be found below, or in the subjoined appendices; but those which relate to contents of the Treasury at the two specified dates I have placed in their due relation to the larger body of continuous and changing facts, which, taken as a whole and



recorded for a series of years, most fairly exhibit the condition of the Treasury and the material for a review of its policy. These cover the period from the passage of the act of February 28, 1878, to February of the present year.

The following table does not disclose all the peril from which the finances of the country were brought out, after the adjournment of the Forty-eighth Congress, without action upon the subject now engaging the deliberations of the Forty-ninth Congress, but it shows the gradients where descent is so much easier than the reverse. The gold in the Treasury, besides the \$100,000,000 held as the minimum reserve to secure the present redemption and future payment of the \$346,681,016 United States notes, has been as follows :

January 2, 1885.....	\$41,688,000
March 4, 1885.....	26,358,000
June 3, 1885.....	14,650,000
July 29, 1885.....	20,071,000
July 30, 1885.....	25,985,000
January 2, 1886.....	48,444,000
February 8, 1886.....	38,219,000

The correspondence given (Appendix A) in reply to your first inquiry, respecting an exchange of subsidiary silver, and of certificates respecting standard silver dollars, which certificates were not a legal tender for gold, United States notes, or other forms of lawful money—a transaction wherein the New York banks showed again, as during the war, their perception of an enlightened self-interest in the dictates of a sterling patriotism—receives light from the following table:

	Receivable in the Treasury of the United States from their debtors.	Payable from the Treasury of the United States to their creditors.
Gold coins.....	do.....	Do.
Silver coins.....	do.....	"Except where otherwise expressly stipulated in the contract."
		Except for gold certificates of deposit, act of February 28, 1878, Revised Statutes, 254.
Gold certificates.....	do.....	Not legal tender, July 12, 1882.
Silver certificates.....	do.....	Not legal tender, February 28, 1878.
Subsidiary silver.....	Practically, as redeemable in United States notes, under act of June 9, 1879.	Legal-tender limit, \$10; act of June 9, 1879.
United States notes.....	Except duties on imports received since January 1, 1879.	Except interest on public debt, February 25, 1862.
National Bank notes...	Except duties on imports.....	Except interest on public debt, June 3, 1864.
		Except in redemption of United States notes.

The Treasury is a reservoir with incomes and outgoes. By law it receives almost every kind of authorized currency. The outflow authorized by law is far less free and various. The Government could, of course, compel the acceptance of nothing but legal-tender money, even

if compulsion were a pecuniary or moral advantage. The actual diversity between the legal circumstances controlling inflow and outflow is obvious at a glance over the table and statutes there cited. Nevertheless, the practice of this Department, becoming within the last twelve-month for the first time difficult, has been uniform, to so provide for the usual wants of the sub-Treasuries, that any creditor of the United States, rich or poor, laborer or contractor, soldier or sailor, Congressman or bondholder, might at all times have his choice among the currencies in which his dues were payable. This procedure, an ordinary commercial convenience at private tills where only thousands of dollars pass from year to year seems not unsuitable where hundreds of millions ebb and flow, and where those who control the till control the currencies. No kind of currency issued by the United States has been, at any branch of the Treasury, disparaged and discredited, by withholding another kind of currency to which it was made by law equivalent.

Meanwhile the silver dollar circulation has been enlarged from March 4, 1885, to date, from about \$40,000,000 to about \$51,500,000. I have labored to promote the circulation of silver with unremitting energy. I have pressed its circulation at a constant expense to the Treasury when other forms of lawful money could have been circulated without such cost. I have pressed its circulation at the expense of the United States notes (ones and twos), which as fast as redeemed, have been re-issued only in larger denominations. I have pressed its circulation at the expense of the circulation of National Bank notes. I have upheld its value by never compelling its receipt by any creditor of the government, and never failing to provide by exchange or transfers whatever currency might be preferred.

So much for the outflows from the Treasury. Now as to the inflows. The policy of the Treasury had been, under my predecessors, ever since specie redemptions of United States notes began, January 1, 1879, to admit their receipt for duties on imports (despite the provision of the Act of February 25, 1862, section 5) rather than oblige importers to go to the Treasury to get those notes redeemed in coin, which would then immediately be returned from the Custom-House receipts for duties.

The language of my predecessor, Mr. Sherman, in his Annual Report, December 1, 1879, speaking of the beginning of specie redemptions of United States notes, January 1, 1879, was as follows:

"No distinction has been made since that time between coin and United States notes in the collection of duties or in the payment of the principal or interest of the public debt."

The same Secretary, December 2, 1878, had apprised Congress of his purpose so to conciliate the contradictory policies of the law by saying:

"With this view of the resumption act, the Secretary will feel it to be his duty, unless Congress otherwise provides to direct that, after the 1st day of January next, and while United States notes are redeemed at the Treasury, they be received the same as coin by the officers of

this Department in all payments in all parts of the United States. If any further provision of law is deemed necessary by Congress to authorize the receipt of United States notes for customs dues or for bonds, the Secretary respectfully submits that this authority should continue only while the notes are redeemed in coin."

Accepted without protest by the creditors of the United States, this construction of the law, submitted to the disapproval of the 46th Congress thus without result, and since tolerated by the 47th and 48th Congresses and by all my predecessors in this Department, may be held to abridge my liberty to enforce a stricter observance of the letter of the statute.

The question would be vacated by an act of Congress repealing the (act of May 31, 1878) compulsory post-redemption issues and reissues of United States notes, and providing for the gradual absorption of the same in a more abundant, lawful, and safer currency, consisting exclusively of coin and deposit certificates of coin, dollar for dollar, of any amount in each denomination desired.

The table (Appendix C) exhibits the total net receipts and disbursements of the Government from June 1, 1885, to December 1, 1885, with the kinds of currency received and paid in aggregates and in percentages of the totals. That table and the table (Appendix B), continued from the Treasurer's annual report down to the 20th instant throw a flood of light upon all the objects of your research. The most serious Treasury problems with which I have had to deal and the whole method of their solution are there set forth to a competent scrutiny.

Unless by non-receipt of United States notes for taxes on imports, the various flows to the Treasury are not to be regulated by any individual discretion or skill in this Department. The nature and limits prescribed to our several currencies are fixed by Congress. None is left to the choice and freedom of the people except the gold currency, and that is threatened by the presence of artificial rivals on every side. While these laws and human nature continue as they are, it is probable that the kind of currency receivable at the Treasury, which will first be paid in, will always be that kind (for instance silver certificates), which has not the legal-tender quality, and is, therefore, more acceptable for liabilities to the Government than for liabilities to private persons.

But there are other limits, even in respect to the circulation of full legal-tender money, which may be discerned in practice, whether the reservoirs, through which such money flows, be large or small. These limits arise from the various uses to which money is put, of small and large denominations, and from everybody's natural endeavor to employ whichever best promotes his convenience in each purchase, payment, or exchange. These are the limits imposed by trade and labor in practical use. The car companies accumulate five-cent pieces. The clearing-house takes in \$10,000 certificates. Given a supply of all other denominations, the number of one-dollar coins or bills that will be employed cannot be made to exceed a certain amount. They will, if once forced out, return

again speedily and the excess will stay in the reservoir, Treasury, or bank, uncalled for. If forced out, and kept out, they will occupy the place in the circulation which another denomination would have filled more conveniently had the public enjoyed an option. The same rule holds in respect to every other denomination, qualified by the fact that dimes will effect more payments than dollars can, and a dollar more than a thousand-dollar certificate. Ones and twos, together with silver dollars, cannot both be circulated at the same time, to an amount much beyond what would be used optionally of either kind alone. Five-dollar bills and half-eagles are in the same case. The amount of use is different in each denomination because the kind of use in each is different, and that has limits as in the use of knives, or coats. Ones can be forced to do the work of tens, but the ones will not naturally be put to that use; and if the ones are forced into an unnatural use, the tens heaping up in the reservoir will practically measure the violence. If ones and twos are crowded into the place occupied by silver dollars, the silver dollars will accumulate and go into the form of silver certificates, which in their turn will exclude the national-bank note from circulation and the gold certificate from the custom-house. If it were desired to promote the circulation of a silver certificate of a given denomination without reference to the primary fact of public convenience it could be accomplished only by shouldering out from concurrent circulation the same denomination of national-bank notes, of United States notes, and of gold certificates. The law is general. It holds as well in respect to any given group of denominations. The whole volume of any particular kind of currency (for instance, silver certificates) consists of some group of denominations.

These are tedious explanations, but every practiced eye will see their import. The operations of the United States Treasury under existing laws can with difficulty be prevented from forcing the Government in its relations with the people and national banks to a silver basis.

Forcing the silver and silver certificate *circulation* by too large payment therewith of interest-bearing or other debt would exclude the gold circulation and precipitate a silver basis.

Forcing the silver *accumulation* is an addition of \$24,000,000 per annum to the vast sum of our Federal Taxation.

Forced silver circulation, forced silver accumulation, these are the alternatives to which silver coinage has brought us, now.

But the term when a choice will remain possible between these bad alternatives, silver storage or a silver basis, is narrowing.

Reduction of superfluous taxation, unless the reduction shall include the \$24,000,000 spent for silver; reduction of the surplus, if silver debt-payments shall surcharge the circulation; will drive us over the ruinous fall from silver storage to a silver basis.

The number of silver dollars in the Treasury, March 4, 1885, is given in Appendix D; but as my own term of office had not begun on that

day, I hope to be excused from expressing any opinion as to what my very competent predecessor "could" on that day have done with those coins.

The number of silver dollars in the Treasury, on the subsequent dates named, is given in the same Appendix D. As to what application "could" be made of them, being questioned, I respectfully answer, besides what is elsewhere said, that by careful management, so as neither to contract the currency nor to force a silver basis, these silver dollars might all, in time, be applied to withdraw and cancel the United States notes which are "other dues to the Government" now payable. But my power to do so is left in doubt by the act of May 31, 1878. I therefore suggested its repeal in order to provide a larger use for silver. Such a substitution of silver and silver certificates for United States notes, in the circulation, is practicable in time and with care, without the hazard of a silver basis. But to force a surplus silver circulation by too large funded-debt payments therewith, is not possible without the hazard of a silver basis, as I have above shown in explaining the illegitimate influence of the Treasury upon the circulation under present laws. An economy, vastly greater in dollars and cents, is otherwise possible.

The amount of the interest-bearing debt now (February 3, 1886) subject to call is the unpaid residue of the 3 per cent. loan of July 12, 1882, viz., \$174,092,100.

No other part of the public debt is subject to call at the option of the United States before September 1, 1891, except the United States notes, to the payment of which in coin or its equivalent (besides the redemption which has been kept up since 1878) the faith of the United States was solemnly pledged in the act of March 18, 1869. The amount of these notes now outstanding is \$346,681,016.

The aggregate of public debt now subject to call is, therefore, \$520,773,116.

Reducing this amount of \$521,000,000 by the \$100,000,000 reserve fund and the surplus on hand, and it is obvious, from the subjoined table, that both the interest-bearing debt and the non-interest-bearing debt together will not afford material for a debt reduction during the period from March 4, 1886, to September 1, 1891, five and a half years, at a rate equalling the debt reduction of the last two Presidential terms.

A reform of the currency coupled with the payment of the two sums now alone payable at the option of the United States prior to September, 1891, would constitute a financial achievement outvaluing any other which has heretofore been attempted within such a period of time.

By undertaking that reform of the currency, by slightly deferring payment of the 3 per cents, and by a reduction of the annual interest-charge on the  $4\frac{1}{2}$  and 4 per cents, the Funded Loans of 1891 and 1907 (say \$988,000,000), which such a currency reform would make feasible, we might pay and cancel every United States note before 1889, the close

of the first century under the present Constitution, and yet very largely reduce also the present annual burden of taxation.

	March 1, 1877.	March 1, 1878.	March 1, 1885.	February 1, 1886.
Principal .....	\$2, 195, 658, 332 11	\$2, 191, 900, 384 90	\$1, 880, 367, 918 93	\$1, 837, 438, 577 03
Interest .....	26, 954, 456 42	22, 700, 666 03	10, 021, 988 66	8, 485, 109 44
Total debt .....	2, 222, 612, 788 53	2, 214, 601, 050 93	1, 890, 389, 907 59	1, 845, 923, 686 47
Cash in Treasury .....	133, 831, 645 49	172, 563, 921 85	484, 466, 557 41	498, 986, 832 13
Debt, less cash .....	2, 088, 781, 143 04	2, 042, 037, 129 08	1, 405, 923, 350 18	1, 340, 214, 880 78
Reduction in debt from March 1, 1877 .....			682, 857, 792 86	748, 566, 262 26
Reduction in interest-charge from March 1, 1877 .....			47, 389, 588 50	47, 389, 314 50

Were the currency, with such careful regard to the needful conditions, that are mentioned in my Annual Report, so reformed that the receipts and outgoes of the Treasury should consist (instead of six or seven different sorts of currency) only of coin and its corresponding certificates, it is clear that the surplus, which (act of March 3, 1881) the Secretary is now to apply, "as he may consider proper, to the purchase or redemption of United States bonds," could always be so cut down and would never need to be left distended, beyond an easy working balance.

Were that whole beneficent reform of the currency attained, which the country now justly anticipates from the wisdom and statesmanship of the 49th Congress, our annual taxation could be reduced \$24,000,000 at a stroke, yet more silver be coined in due time, and at the old price, as I will presently ask leave to show.

To that very plausible but partial view of the duty and policy by law enjoined upon the Secretary, which is intimated in the resolutions, the main objection is, that it abandons all hope of bimetallism, and of raising silver to its old ratio to gold, and invites silver monometallism with gold expelled and the present fall in silver perpetuated.

But it is a view to which there are three answers in our statutes, either one decisive—the first, found in the group of laws on silver since 1875; the second, found in the earlier law of 1873; the third, found in the Coinage laws from 1792 to 1836, and in their coin monetary unit kept inviolable.

I pass over the answer that executive officers may look only to the Constitution and Laws. I pass over "concurrent resolutions" which are not statutes. And I remark:

(1.) The silver legislative acts from 1876 to 1884 all imply, or declare the object pursued in them to be "a common ratio between gold and silver, for the purpose of establishing internationally the use of bimetallic money and securing fixity of value between those metals."

This fact, that a bimetallic unit of value was the avowed object of all the silver legislation, is itself decisive. It is not in the least altered

by the fact which I regret to learn from a recent Minority Report of your Coinage Committee, that there are any, who now hopelessly abandon bimetallism in behalf of silver monometallism, and who abandon also the bimetallic unit of value in 1870, in behalf of a coin not then or ever the only embodiment of that unit, nor now its embodiment, and now fallen in value.

Although the number of grains in the silver dollar piece of 1792 to 1873 is, indeed, identical with the number in the silver dollar piece of the law of 1878, the latter is practically a subsidiary silver coin with the ten-dollar legal-tender limit removed. The 1792-1870-1873 silver dollar piece was a quite different thing. It was but one embodiment of the Monetary Unit, which unit had free coinage in both metals as legal-tender money to any amount. Free coinage and full legal tender have been the two concomitants of our monetary unit, called Dollar, from 1792 till now. Without them both, a Monetary Unit is inconceivable.

The Monetary Unit of the United States from 1792 to 1873 was embodied in coins both of gold and silver, but in neither exclusively. The essential circumstance during that period was not the weight (371.25 grains) of the pure silver contained in the silver dollar and its divisions (two halves, four quarters, ten dimes, &c.), nor the weight of the pure gold contained in its multiples (eagles, half-eagles, quarter-eagles), nor yet was it the essential circumstance (Section 11, Act of 1792) "that the proportional value of gold to silver in all coins, which shall by law be current as money in the United States, shall be as fifteen to one, according to [equal] quantity in weight \* \* for the proportion was changed in the law of 1834. The essential circumstance was the *equality* sought (first by the ratio 15 : 1, then by the ratio 16 : 1) between the coin embodiments of the Monetary Unit in the two metals, silver and gold, with free coinage of both into coins of full legal tender as Dollars.

The system was Bimetallism, the very definition of which is, free coinage for both metals into coins of full tender in payment of the legal unit of value, and includes a ratio of weights such that the unit coined in either metal is equivalent to that unit coined in the other metal.

What the "Dollar of the Fathers" was, what the dollar of 1870 was, as a legal proposition, cannot be stated in terms of the weight of the silver dollar, nor in terms of the weight of the gold dollar; it must include the essence of that dollar—the *equality* of value fixed in both.

Noting these facts and the fact that the law of 1878 was an illogical compromise—which had none of the merit and effect that a free coinage act (at the right ratio) might then have had, and which limited its risk by destroying its value and creating a certain danger—the important point is that its expressed purpose was bimetallism and a bimetallic unit of value, not silver monometallism and a silver unit of value. It sought to restore the old value to silver, not to profit by its fall.

Again, the law of 1878 was urged to promote specie payments. It was specie against paper; but specie in two kinds, not one only, and with some hope of their equivalence. A recent argument that it made specie payments possible has this defect. The United States notes have not yet been paid in specie; and the redemption of them, which is the only part of our promise in 1869 as yet performed, was reached and is maintained at the gold standard.

An avowal of forced accumulation, or of forced circulation of silver as the object of the promoters of the law of 1878 would have been fatal to its enactment. Nor would either have been possible under the free coinage law as first passed by the House of Representatives. It is because forced silver coinage has brought us to the alternatives—silver storage or a silver basis, that the policy of paying debt with the silver surplus finds advocates among those who have not perceived how it practically elects the worse alternative.

No such objects were avowed in 1878 because no such consequences were foreseen. The interesting fact now to be recognized is that the law of 1878 was a totally unprecedented monetary contrivance. The real object of most of those who voted its passage was more than defensible. The actual method is quite indefensible. But its consequences were not all foreseen. History nowhere affords their precedent or example. Like the laws of Germany of 1871-73, our law of 1878 has given a very costly instruction to statesmen upon the subject of money. Treasury purchases of silver for fractional coin, if disparaged, are a necessity. For coinage of a full legal-tender metal they are either unnecessary or improperly profitable.

(2) The Revised Statutes and Statutes at Large direct the issue and prescribe the more or less limited uses of several kinds of currency. To but one do they assign the office of a standard. They named the unit of all these currencies and of our money of account with the name—Dollar. To but one dollar do they assign the function of a unit of value.

The law of February 12, 1873, sec. 14 (R. S., 3511), reads as follows:

"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*. \* \* \*

Thus the gold dollar, circulating amid all other dollars, then existing or thereafter to be issued, whatever their substance, description, or kind, "shall be the unit of value." The law is unrepealed and unmodified. No other statute of the United States now in force refers to that office, uses the phrase, or names the thing. The function of the gold dollar as the unit of value is therefore unqualified and unquestionable. Its office as a unit of value was once shared with fifteen times, afterwards with sixteen times, its weight of silver. Its employment in that behalf is now unshared and sole. Its value is the unit of value, its measure is made the only measure. To that measure every other dollar must conform, while other dollars exist and this law of Congress stands.



The simplicity of the language makes definition itself difficult, but dispute impossible. It has made my duty clear.

In reply, therefore, to the summons of the House, mindful of that duty and my oath, I respectfully answer that while the law remains what it is, I shall endeavor in the future as I have endeavored in the past to conform my official acts to the letter and spirit of its plain requirements, and to so exercise every discretionary power with which it is the pleasure of Congress that my office be vested over the contents, the outgoes and the surplus of the Treasury, as to maintain every other dollar of their creation in such use and circulation as consists with the preservation of their practical commercial parity with the gold dollar, testing that equality exclusively by the sole "unit of value."

(3) The earlier history of the coinage and currency laws of Congress from 1792 to 1878 strikingly confirms this view of the present obligations of laws now in force. The history of the coinage laws is given in my Annual Report with some detail, to which I beg to make reference. Congress has loyally striven to keep the coins equivalent down through every bimetallic or monometallic unit of value. There are few such impressive facts in any other legislative history, and I have ventured to observe "that 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." The price is always exacted. We cannot live upon the vigilance of our forefathers. It was a wise statesman who said: "The advance of society depends upon the constant exertions of good men; whenever they abandon those exertions, it drops back like lead."

It is because the policy set forth in these resolutions in which your honorable body has required my opinion, would seem to break our high tradition of financial integrity, that I have felt obliged to recur to the one blot in our monetary history which is now inviting a companion blot. We cannot escape its discussion. (Appendix G.) I fear that a reform of the currency will be impossible until your debates have shown the present generation of our fellow-countrymen why post-redemption issues and reissues of United States notes, and the coinage of depreciated dollars from Treasury purchases of silver, are kindred errors which hinder return to our former and normal condition, namely, open mints for any amount of both metals.

May we not do well to come together after our bitter experience, as the fathers of the Republic came together at the founding of this Government, after their far more bitter experience of a disordered currency, and build on the corner-stone of justice established in the Constitution and maintained with perfect integrity in every other act of Congress from 1792 to 1886?

While the conditions of free coinage of any metal are perfectly simple, if that metal alone shall furnish the unit of value, they are complex if two metals are to furnish it. The unit is one thing, the metals are two, and require the fixing by law of their ratio of weights—that is to say,

how many kilograms of silver shall be held equivalent to one kilogram of gold.

Equivalence in its two coin embodiments is the essence of a bimetallic unit of value. For the *dollar* of either coin is to be the one thing,—the unit of value. But control of the value of either metal as measured by the other, or of both metals as measured by all other exchangeable things, is now, at least, totally out of the reach of any one nation. It is a baseless delusion that the United States can “dictate the value of silver and gold.” (Minority Report of Coinage Committee, pp. 3, 4, 8.) Moreover, there is neither real nor apparent inconsistency between the opinion of the foremost champion of bimetallism, the distinguished M. Cernuschi, that before silver had fallen, France alone, by keeping open mints for German silver, could have prevented its fall; and his present opinion that all the gold would emigrate from France, or from the United States, if single handed, now, after the fall to 20 to 1 has occurred, either nation were to reopen her mints to the free coinage of silver, as of gold, at the former ratio of 15.5 to 1, or 16 to 1. As to the latter opinion, argued with scientific precision, and offered with disinterested zeal in behalf of international bimetallism, by M. Cernuschi, to public consideration in the two great Republics, it is an opinion accepted and indorsed by all the experienced business men and instructed economists throughout the country, with whom my official duties have brought me in relation. (Appendix I.)

It is now become plain, to those who take comprehensive and practical views of public policy, that the United States can do no better than return at the earliest possible date to a bimetallic unit of value. By this I mean—

1. The monetary unit embodied in coins both of silver and of gold.
2. The monetary unit of value embodied in the silver coin to be made and kept in that relation of equivalence with the present and prior unit of value which has been our honorable distinction ever since the Constitution was framed.
3. Open mints, for the free coinage of gold and silver at a fixed ratio, to every citizen of the United States bringing either metal, and the right to have his coins received in every sale and payment as full legal-tender dollars.

Nothing less than this is bimetallism. It is not bimetallism that we are having now. All our silver coinage is but excessive subsidiary coinage of Treasury purchases of silver for a fictitious Treasury profit. We lack an indispensable part of bimetallism. We lack the free coinage of everybody's silver, to an amount unlimited by Government, into coins of full legal tender. We only maintain a free coinage for everybody's gold, to an amount unlimited by Government, with coins of full legal tender.

It is the facts of our present situation, I would respectfully reassert, that constrain us toward bimetallism as our goal.

Our \$550,000,000 coined gold, our \$220,000,000 coined silver, now make any policy save ultimate bimetallism for the United States, practically and politically a Utopian policy.

Stopping the coinage of Treasury purchases of silver is not a policy in which we can rest and be thankful. It is merely the first and indispensable step to ultimate bimetallism. It is also the only step to ultimate bimetallism. No intelligent expert on either side the Atlantic has proposed or attempted to defend any other step to ultimate bimetallism.

It is a wise step in the interest of industries jeopardized by doubt, to end the increasing risk of expelling our gold. But it is a step necessary in the interest of silver owners, because continued silver-dollar coinage, after long trial, neither betters the price of silver nor narrows its fluctuations, and tends to prevent rather than promote that international concert which, by restoring open mints for silver in three or more great commercial nations, can alone restore its price. No mint in the world which gives free coinage to gold now gives free coinage to silver. Except our own, no mint in the world which gives free coinage to gold now coins full legal-tender silver. We alone heap up the load. The sure outcome is silver monometallism for us. Meanwhile, what good have eight years of it done the silver-owners? Not a dollar of their coin or bullion crosses the sea and there brings its former price. But silver monometallism in the United States will not restore silver to its old price any more than the silver monometallism of India, China, and Mexico do. It will not even tend to restore silver to its old price, and so is condemned as an incapable, unprofitable monetary policy. In that respect, it is worse than our present limited coinage of Treasury purchases, prior to the day of their outcome in silver monometallism. It is even worse for the ultimate price of silver than if we stopped such coinage and held on so indefinitely. The reason is plain. Silver monometallism in the United States, in due time and finally, will release to Europe the bulk of our \$550,000,000 gold, and assist every once-bimetallic nation there to follow Great Britain and the Scandinavian States in becoming and remaining a gold monometallic nation, with but token silver for small change.

Silver monometallism in the United States, in due time and finally, will release the depreciated full legal-tender silver of European bimetallic nations to compete with the product of our own mines for a passage through our mints. Assume that we could exclude it by stringent laws—though it is a strange assumption—foreign silver would distance ours in the race for the Orient, with which we trade mostly through Europe now, and with which we have so little trade, but Europe so much.

The transfer and exchange of a part of Europe's silver stock for the bulk of the United States gold stock might be indirect in part, but it would be unavoidable. The open mint for silver in France was all that Germany used or needed to effect the substitution of her silver for the

gold of France. That is what silver monometallism in the United States would at last come to, undeniably—the exchange of European silver against American gold; and that could not raise the ratio of silver to its old level, but would fasten it down finally.

Even were this indirect but ultimate exchange of our gold for European silver hindered by any present tendency of coin balances to continue in our favor, it is still but an affair of time. There are other arguments, too complex to be met incidentally; but whatever their force, the disuse of gold by the United States would be compensated by its increased use in Europe, and thus prevent its loss of purchasing power. So our increased use of silver, tending to enhance its purchasing power, would be countervailed, without benefit to the United States, by its diminished use in European nations, thus preventing its gain of purchasing power, whether their legal-tender silver stocks were drained off to the West or East. The bimetallic theory of an ever-balancing approximation of the two metals to a fixed ratio, whatever the variations in the natural increase from mines of either metal, has no application to the case of substitution here supposed, any more than it had to the substitution which Germany effected at the expense of France. The emigration of our gold to Europe would not restore the price of silver.

There is one way, and only one, by which silver can be restored to its old ratio and value, namely, an international concert upon a common ratio, with open mints to both metals at that ratio.

A concert of European powers without the concurrence of the United States is impossible, for this reason. The ratio to gold at which most of the European silver stocks have been coined is 15.5:1. Our ratio is 16:1. A merely European concert of nations would make profitable the export of all our silver, and we should be drained of the metal as we were, by the same difference of ratios, from 1834 onward, when our loss induced in 1853 our first subsidiary coinage of fractional silver.

A concert of the European powers, together with the United States, until we stop coining silver, is impossible for the same and another reason. It is impossible while ratios differ, and while we persist in that which is not only different, but which would both drain us of all except fractional silver, and inundate them with our coined \$220,000,000 and whole future annual product. But, moreover, the step is one which no European nation, now loaded with a depreciated but full tender silver coinage, will consent to take while the direct or indirect substitution of European silver for United States gold seems a possibility, even a remote one. It is perceived to be a near possibility under the continuing operation of our present laws, by those who control, with firm hands, the monetary policy of foreign powers.

So long as we do not stop, and stop unconditionally, our coinage of full legal-tender silver, we cannot destroy foreign hopes of enlarging their stock of gold at our expense. But I am equally well assured, that when we do stop, and stop unconditionally, and destroy such hopes,

such an international concert as I have described will then become possible. The situation of bimetallic European nations will then be no better than ours, and, for the first time since the fall in value of their full legal-tender silver, will offer no other remedy or outcome than an agreement, with suitable precautions, upon open mints at a fixed and common ratio, to which the assent of the United States would be indispensable.

At the root of some of the opposition to the policy of ultimate bimetalism for the United States on the part of those who prefer the single gold standard is the idea that there is now too much silver for the old price. This idea seems to me to have less support than most of the dogmatic assertions which are equally beyond proof or disproof. Diminished use must be reckoned with, even by those who believe that currencies are like commodities in being absorbed away by concessions in price. But if it be a sound opinion that there is none too much monetary metal in the joined gold and silver stocks of the world, then the apparent excess of silver now is an illusion. And who can doubt that if silver were to-day restored to its old ratio, the apparent glut of the metal alongside the gold currencies of Europe and the United States, would immediately disappear. The \$220,000,000 of our own full legal-tender silver, if recoined at the same ratio as the vastly larger and controlling stocks of silver in Europe, might vanish like the full fourth of our \$550,000,000 gold coin, which fourth we cannot track or find, and yet have coined and counted, but have not seen depart, and so ascribe it in our tables to "Other Banks and Private Hands."

I distrust the very definite figures upon these subjects which are so commonly employed, and with so much confidence. For I concur with the late Mr. Bagehot in the impression that most of them are not worth the paper they are printed on. But we certainly know that from all the silver mines of the world we have had no such outpour as the gold of California and Australia. We certainly know that the mints of France remained open at an unchanged ratio to both metals through all that golden inundation. We also know that the level of price of the hundred commodities of man's chief use has now returned from its highest range in 1871, the date of the first German law, to the range of 1845-'50, before that vast increase in the stock of gold began which makes the recent increase in the stock of silver look so insignificant—an increase, moreover, which has been concurrent with a diminishing gold product.

A consideration of these larger facts, and the still more controlling one to which I have already referred, that man's inventions and industries are hammering down the prices of all the products of man's labor, may well give us composure and confidence in joining with other nations to open our mints at a common ratio to both metals. But international concert we can never have, except by stopping our present coinage, and stopping it unconditionally.

A delusion has spread that the Government has authority to fix the amount of the people's currency, and the power and the duty. There is no semblance of such an absurdity in the Constitution, as the power granted to any department or division of this Government to determine, fix, or change the amount of money needed to satisfy the people's need for an instrument of circulation and exchange. There can be too much or too little. They do not need to convert all of their wealth, not even all of their gold and silver wealth, into a medium for circulating that wealth. They do need to apportion some of their wealth to that use, whatever economies, from the clearing-house to the book-account, they may practice; whatever substitutes, like the bill of exchange, notes, &c., or whatever representatives, like the coin certificate, they may employ. But between these extremes the Government is as incompetent to draw the line as unempowered. The people of the United States, however, can draw the line with perfect success. They can decide how much currency they will employ, as they decide how many pounds of beef they will consume daily; namely, by letting every one provide his own. Providing a unit of value, to which every coin of the people's use must be conformed, is the maintaining of justice. Insuring that conformity by public mint coinage is necessary. But to say how many such units the people shall have and employ, or how many representatives of their unit, is no less absurd than to say how many bargains they shall make and how many exchanges. There is a constant tendency in all governments to widen their authority and enlarge their business. We shall be most faithful to the people's service by suffering no encroachment upon the people's liberties.

The immense superiority of the precious metals as a kind and amount of wealth suited to be the standard measure of all wealth, appears, first, in this, that it is an amount not to be varied by legislative wisdom; second, that it is an amount not to be considerably varied by any single generation of men. For that, the annual increment is too small in proportion to the total mass, already huge, which slowly grows from age to age. That total mass, by its hugeness, its invariableness, its indestructibility, is a miracle among measures. Standing over against the vast aggregate of human commodities mostly perishable, which sinks and swells with seed-time and harvest as the seasons change, and of which the unconsumed and more or less imperishable part is so small, the monetary metals of the world are the most trustworthy attainable measure of value.

Whatever doctrine of money we accept, and whether or not we ascribe the fall of silver to the glut, or the glut to the fall, or both to diminished use, nobody will dispute that a larger use can be provided for silver, by mere laws and treaties effecting the total or partial disuse, say in Europe and America, of the smaller gold coins. The larger gold coins would suffice for foreign trade. The very distinguished financier and statesman, Von Dechend, who is at the head of the Imperial Bank

of Germany, has demonstrated, in a paper which the Secretary of State, Mr. Bayard, enables me to subjoin from his files, in Appendix H, that the calling in of gold coins below the value of twenty marks, would provide a place which all the surplus thalers of the Empire, and all the surplus five-franc pieces of Europe, are not enough to fill.

Were our own United States notes all paid and canceled; were our own currency to consist, as I wish it might, exclusively of such gold coins, and silver for all smaller sums, with only actual representative coin certificates, to any amounts required, in all denominations, from one dollar upward, the United States would be able to join in such a preparation of a vacuum for silver. It is believed that such concerted preparation would itself leave little for an international agreement upon open mints at a common ratio, to do, in order to raise the coined silver stocks of the world, thus provided with a larger use, to the level of the old ratio.

But it is useless to discuss the methods of restoring bimetallism until Congress shall determine to stop the coinage and place that indispensable condition of negotiation in the hands of those who must execute your will.

Thanking the House of Representatives for their consideration in asking my individual opinions upon so important a subject of their deliberations,

I have the honor to be, respectfully, yours,

DANIEL MANNING,

*Secretary.*

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.





## APPENDIX I.

### REPORTS OF HEADS OF BUREAUS AND CHIEFS OF DIVISIONS IN THE OFFICE OF THE SECRETARY.

(No. 1.)

#### REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,  
*Washington, D. C., December 1, 1886.*

SIR: The operations of the Treasury of the United States for the fiscal year ending June 30, 1886, and its condition on that and subsequent dates, will be found in the following report, which I have the honor to respectfully submit:

#### RECEIPTS AND EXPENDITURES.

The net receipts of the Government were \$336,439,727.06; the net expenditures were \$242,483,138.50. The receipts were \$12,749,020.68 greater, and the expenditures were \$17,743,796.61 less than last year, making an increase in the net receipts for the past fiscal year over that of 1885 of \$30,492,817.29.

The excess of revenue over expenditures was \$93,956,588.56. The following statement contains the details:

	1885.	1886.	Increase.	Decrease.
<b>Revenue from—</b>				
Customs .....	\$181,471,939 34	\$192,905,023 44	\$11,433,084 10	.....
Internal revenue .....	112,498,725 54	116,805,936 48	4,307,210 94	.....
Sale of public lands .....	5,705,986 44	5,630,999 34	.....	\$74,987 10
Miscellaneous sources .....	24,014,055 06	21,097,767 80	.....	2,916,287 26
<b>Total .....</b>	<b>323,690,706 38</b>	<b>336,439,727 06</b>	<b>15,740,295 04</b>	<b>2,991,274 36</b>
<b>Net increase .....</b>	<b>.....</b>	<b>.....</b>	<b>12,749,020 68</b>	<b>.....</b>
<b>Expenditures on account of—</b>				
<b>Civil and miscellaneous:</b>				
Customs, light-houses, public buildings, &c .....	27,125,972 67	24,165,246 36	.....	2,960,726 31
Internal revenue .....	4,550,623 21	4,113,319 90	.....	437,303 31
Interior civil (lands, patents, &c.) .....	8,979,266 36	7,306,224 44	.....	1,673,041 92
Treasury proper (legislative, executive, and other civil) .....	36,854,109 05	33,323,749 66	.....	3,530,359 39
Diplomatic (foreign relations) .....	5,439,609 11	1,332,320 88	.....	4,107,288 23
Judiciary and quarterly salaries .....	4,544,677 98	3,928,068 61	.....	616,609 37
War Department .....	42,670,578 47	34,324,152 74	.....	8,346,425 73
Navy Department .....	16,021,079 67	13,907,887 74	.....	2,113,191 93
Interior Department (Indians and pensions) .....	62,654,762 12	69,504,022 20	\$6,849,260 08	.....
Interest on public debt .....	51,386,256 47	50,580,145 97	.....	806,110 50
<b>Total .....</b>	<b>260,226,935 11</b>	<b>242,483,138 50</b>	<b>6,849,260 08</b>	<b>24,593,056 69</b>
<b>Net decrease .....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>17,743,796 61</b>
<b>Surplus available for reduction of debt .....</b>	<b>63,463,771 27</b>	<b>93,956,588 56</b>	<b>30,492,817 29</b>	<b>.....</b>

The receipts on account of the Post-Office Department, not included in the above statement, amounted to \$52,997,135.26, an increase of \$5,687,399.91 over those of the preceding year; the expenditures increased from \$50,326,314.50, in 1885, to \$50,682,585.72, in 1886, or \$356,271.22. Of the amounts received and expended \$26,403,249.62 did not actually pass through the Treasury, having been received and disbursed by postmasters.

#### SUMMARY OF OPERATIONS.

Bonds of the United States amounting to \$44,531,350 were redeemed and applied to the sinking-fund.

Coupons from bonds of the United States amounting to \$7,557,412.79 were paid by the several assistant treasurers and forwarded to this office, where they were examined.

Interest amounting to \$42,498,687.92 on registered bonds of the United States, including bonds issued to the various Pacific Railroad companies, was paid by checks on the Treasury and assistant treasurers, amounting to 236,039 in number.

There were also issued 36,930 drafts in payment of warrants of the Secretary of the Treasury, 72,998 drafts on warrants of the Postmaster-General, and 24,539 transfer checks on assistant treasurers, making a total of 370,506 drafts and checks issued by the office during the fiscal year.

There were received for redemption during the year circulating notes of national banks amounting to \$130,296,606, which amount included \$29,557,588 of notes of failed, liquidating, and reducing banks.

Coupons from 3.65 per cent. bonds of the District of Columbia amounting to \$105,441.19 were paid and examined, and registered interest amounting to \$416,448.90 was paid by means of checks.

Of bonds held by the Treasurer of the United States in trust for national banks \$61,042,400 were withdrawn, of which amount \$56,925,300 was held to secure circulation, and \$4,117,100 was held as security for deposits of public moneys.

The bonds deposited to replace those withdrawn on account of circulation amounted to \$20,754,900, and on account of deposits to \$6,170,000, making a total decrease of \$34,117,500 in the bonds held by the Treasurer for national banks.

The total movement of bonds held for national banks was \$87,967,300.

The amount paid by national banks during the fiscal year on account of semi-annual duty on their circulation, was \$2,592,021.33, a decrease of \$202,562.68 from the amount paid on that account the preceding year.

Worn and mutilated United States notes amounting to \$63,000,000 were forwarded to the Treasury for redemption during the year, and new notes to a like amount were issued in place thereof.

The issue of silver certificates during the year amounted to \$4,600,000 and \$28,523,971 were redeemed.

Gold certificates amounting to \$10,188,895 were redeemed during the fiscal year.

The amount to the credit of disbursing officers of the Government on the books of the Treasury at the close of the year was \$17,947,107.64, of which \$15,331,354.53 was on deposit in the Treasury and \$2,615,753.11 in the national-bank depositories.

The unavailable funds of the Treasury June 30, 1886, were \$29,521,379.35, a decrease of \$3,946.39 from last year.

#### THE STATE OF THE TREASURY.

The condition of the Treasury on September 30, 1886, as compared with that on September 30, 1885, is shown by the following tables. In the Appendix, page 102, will be found a table changing the form of the Public Debt Statement used prior to 1885 to the present mode, from the year 1878 to June 30, 1886.

*STATEMENT of the ASSETS and LIABILITIES of the TREASURY of the UNITED STATES, September 30, 1885.*

		Assets.	Liabilities.	Balances.
<b>GOLD—Coin</b> .....	\$180,863,798 65			
<b>Bullion</b> .....	71,271,013 62			
<b>Certificates</b> .....	140,387,030 00	\$252,134,812 27		
Less amount on hand .....	22,491,510 00			
<b>Net gold</b> .....			\$117,895 520 00	
<b>SILVER—Standard Dollars</b> .....	165,431,083 00			\$134,239,292 27
<b>Bullion</b> .....	3,732,336 69	169,163,419 69		
<b>Certificates</b> .....	125,379,706 00			
Less amount on hand .....	31,733,440 00		93,646,266 00	
<b>Net silver</b> .....				75,517,153 69
<b>UNITED STATES NOTES</b> .....		50,926,529 49		
<b>Certificates</b> .....	24,070,000 00			
Less amount on hand .....	1,075,000 00			
<b>Net United States Notes</b> .....			22,995,000 00	
<b>NATIONAL-BANK NOTES</b> .....		2,946,127 88		27,931,529 49
<b>DEPOSITS IN NATIONAL-BANK DEPOSITARIES</b> .....		15,515,514 23		2,946,127 88
<b>Totals</b> .....		490,686,403 56	234,536,786 00	15,515,514 23
<b>Public Debt and Interest:</b>				256,149,617 56
Interest due and unpaid .....	1,825,829 19			
Accrued interest .....	9,399,087 00			
Matured Debt .....	3,871,385 26			
Interest on Matured Debt .....	221,332 30			
Debt bearing no interest .....	2,668 52			
Interest on Pacific Railroad Bonds due and unpaid .....	26,519 96			
Accrued interest on Pacific Railroad Bonds .....	969,352 68			
<b>Fractional Currency redeemed</b> .....	2,668 52		16,310,174 91	
One and Two Year Notes redeemed .....				
Interest Checks and Coupons paid .....	145,746 57			
Interest on Pacific Railroad Bonds paid .....	4,500 00			
<b>Totals</b> .....		152,915 09		
<b>Reserve for redemption of United States Notes, acts of 1875 and 1882</b> .....		490,839,318 65	250,846,960 91	
<b>Fund held for redemption of notes of National Banks "failed," "in liquidation," and "reducing circulation"</b> .....	38,794,042 60		100,000,000 00	
<b>Fund held for redemption of National Gold-Bank Notes</b> .....	123,259 00			
<b>Five per cent. Fund for redemption of National-Bank Notes</b> .....	12,482,800 92		51,400,102 52	
<b>National-Bank Notes in process of redemption</b> .....		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	
<b>Interest on D. C. Bonds paid</b> .....		13,930 20		
<b>Totals</b> .....		494,395,647 20	435,473,455 75	
<b>Balance</b> .....				58,922,191 45
<b>Assets not available: Minor Coin</b> .....	791,596 84			
<b>Fractional Silver Coin</b> .....	23,526,351 44			
<b>Totals</b> .....		24,317,948 28		24,317,948 28
<b>AGGREGATE</b> .....		518,713,595 48	435,473,455 75	88,240,139 73

## STATEMENT of the ASSETS and LIABILITIES of the TREASURY of the UNITED STATES, September 30, 1886.

		Assets.	Liabilities.	Balances.
GOLD.—Coin .....	\$189,051,398 65			
Bullion .....	53,509,735 67			
		\$242,561,134 32		
Certificates .....	125,346,127 00			
Less amount on hand ..	41,036,550 00			
			\$84,309,577 00	
Net Gold .....				\$158,251,557 32
SILVER.—Standard Dollars ..	181,161,161 00			
Bullion .....	3,877,541 44	185,038,702 44		
Certificates .....	117,943,102 00			
Less amount on hand ..	22,032,850 00			
			95,910,252 00	
Net silver .....				89,123,450 44
UNITED STATES NOTES .....		45,244,640 88		
Certificates .....	7,895,000 00			
Less amount on hand ..	280,000 00			
			7,615,000 00	
Net United States Notes ..				37,629,640 88
NATIONAL-BANK NOTES .....		364,452 50		364,452 50
DEPOSITS IN NATIONAL-BANK DEPOSITARIES ..		16,682,286 33		16,682,286 33
Totals .....		489,891,216 47	187,834,829 00	302,056,387 47
Public Debt and Interest:				
Interest due and unpaid .....	1,931,702 01			
Accrued Interest .....	8,998,016 50			
Matured Debt .....	7,313,035 26			
Interest on Matured Debt ..	201,061 07			
Debt bearing no Interest ..	3,524 75			
Interest on Pacific Railroad Bonds due and unpaid .....	37,739 96			
Accrued Interest on Pacific Railroad Bonds .....	969,352 68			
			19,454,432 23	
Fractional Currency redeemed... One and Two Year Notes redeemed .....	3,524 75 10 50			
Interest Checks and Coupons paid ..	107,370 95			
United States Bonds and Interest paid .....	315,849 97	426,756 17		
Totals .....		490,317,972 64	207,289,261 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" ..	65,515,523 35			
Fund held for redemption of National Gold-Bank Notes .....	97,024 00			
Five per cent. Fund for redemption of National-Bank Notes .....	10,856,751 34			
			76,469,298 69	
National-Bank Notes in process of redemption .....		1,917,974 89		
Post-Office Department Account ..	4,929,621 29			
Disbursing Officers' Balances .....	22,676,967 45			
Undistributed Assets of failed National Banks .....	824,411 30			
Currency and Minor Coin Redemption Account .....	433,080 78			
Fractional Silver Coin Redemption Account ..	57,118 00			
Interest Account, Louisville and Portland Canal Company .....				
Treasurer's Transfer Checks and Drafts Outstanding .....	6,307,180 95			
Treasurer U. S. Agent for paying Interest on D. C. Bonds .....	346,184 73			
			35,574,564 50	
Interest on D. C. Bonds paid .....		10,318 15		
Totals .....		492,246,265 68	419,333,124 42	72,913,141 26
Assets not available: Minor Coin .....	296,021 76			
Fractional Silver Coin .....	26,846,612 76	27,142,634 52		27,142,634 52
AGGREGATE .....		519,388 900 20	419,333,124 42	100,055,775 78

The balance in the Treasury at the close of the year ending September 30, 1886, as shown by the books of this office, was \$100,055,775.78, an increase over that of 1885 of \$16,815,636.05.

The available balance was \$72,913,141.26, against \$58,922,191.45 last year, an increase of \$13,990,949.81.

After eliminating all certificates and certain other liabilities, together with the assets held to redeem them, the following table will show the increase or decrease in the various items of assets and liabilities during the year :

	Assets.	Liabilities.	Total.
	<i>Increase.</i>	<i>Decrease.</i>	
Gold Coin and Bullion .....	\$24,012,265 05		
Silver Dollars and Bullion .....	13,611,296 75		
United States Notes .....	9,698,111 39		
Deposits in National Bank Depositories .....	1,166,772 10		
Disbursing Officers' Balances and Small Accounts .....		\$1,188,863 15	
Total .....	48,488,445 29	1,188,863 15	\$49,677,308 44
	<i>Decrease.</i>	<i>Increase.</i>	
National Bank Notes .....	2,581,675 38		
Public Debt and Interest thereon .....		2,870,416 24	
Funds for the Redemption of National Bank Notes .....		26,693,619 63	
Post-Office Department account .....		2,011,993 71	
Treasurer's Transfer Checks and Drafts outstanding .....		1,335,773 81	
Treasurer United States, agent, for paying interest on District Columbia Bonds .....		192,879 86	
Total .....	2,581,675 38	33,104,683 25	35,686,358 63
Increased Balance .....			13,990,949 81
Assets not available:			
Fractional Silver Coin (increase) .....	3,320,261 32		
Minor Coin (decrease) .....	493,575 08		
			2,824,686 24
Aggregate Balance increased .....			16,815,636 05

The following table is published in order to explain the difference between the amounts appearing in the statement of assets and liabilities as made up from the statements of the several offices for September 30, 1886, showing their actual condition on that date, compared with the statement published at the end of the same month, which is made from the latest reports received from the various offices.

There is a considerable difference between the two statements, and the table will show the items which were increased or decreased in the period from the date of publication and the date of the returns.

			Balances.	
			Decrease.	Increase.
Gold Coin and Bullion decreased .....		\$47,884 05		
Gold Certificates actually outstanding decreased .....		382,230 00		
Gold Balance increased .....				\$334,345 95
Silver Dollars and Bullion increased .....		17,715 55		
Silver Certificates actually outstanding increased .....		523,140 00		
Silver Balance decreased .....			\$505,424 45	
United States Notes increased .....		1,020,560 05		
Currency Certificates actually outstanding decreased .....		90,000 00		
United States Notes Balance increased .....				1,110,560 05
National Bank Notes increased .....				177,663 00
Deposits in Depository Banks increased .....				2,269,032 93
Total .....			505,424 45	3,891,601 93
Net increase in balance .....				505,424 45
Public Debt and Interest:				3,386,177 48
Increase in liabilities .....	\$314,307 60			
Increase in paid items .....		342,123 67		
Post-Office Department account increased .....	43,345 99			
Disbursing Officers' Balances decreased .....		34,364 14		
Currency and Minor Coin redemption account increased .....	204,851 48			
Fractional Silver Coin redemption account decreased .....		138,254 00		
Treasurer's Checks and Drafts outstanding decreased .....		1,678,117 87		
Interest on District of Columbia Bonds paid, increased .....		288 16		
	562,505 07	2,193,147 84		1,630,642 77
Fractional Silver Coin decreased .....	53,132 44			5,016,820 25
Minor Coin increased .....	727 67			52,404 77
				4,964,415 48

## THE TREASURY

The following table shows where the funds constituting the Treasury

STATEMENT showing by offices the CHARACTER

Offices.	United States notes and fractional currency.	Redeemed certificates of deposits.	National-bank notes.	Gold coin and bullion.	Gold certificates.
<i>Treasury and sub-treasuries:</i>					
Washington .....	\$4,880,635 11		\$2,016,561 39	\$24,874,548 15	\$90,300
Baltimore .....	797,686 00	\$120,000	30,335 00	3,605,648 50	77,530
New York .....	26,310,345 37	10,000	29,705 00	90,517,014 50	36,924,140
Philadelphia .....	3,817,223 20	70,000	18,131 00	2,574,745 00	1,330,570
Boston .....	1,771,013 00	70,000	71,255 00	11,446,110 50	598,810
Cincinnati .....	1,947,277 19		15,000 00	6,071,585 00	30,000
Chicago .....	2,002,477 00	10,000		1,022,000 00	755,000
Saint Louis .....	294,769 00		10,745 00	8,481,700 00	381,700
New Orleans .....	728,916 56		10,695 00	4,340,623 00	698,500
San Francisco .....	614,782 00			26,956,210 00	150,000
<i>United States mints:</i>					
Philadelphia .....	50,000 00				
Coin .....				5,746,838 50	
Bullion .....				21,717,315 23	
Denver .....	776 85				
Bullion .....				115,094 95	
New Orleans .....					
Coin .....				26,920 00	
Bullion .....				488,795 29	
San Francisco .....					
Coin .....				3,380,620 00	
Bullion .....				1,771,594 81	
<i>United States assay offices:</i>					
New York .....					
Coin .....				6,815 50	
Bullion .....				29,222,408 57	
Boisé City .....	11,611 03				
Bullion .....				12,792 99	
Charlotte .....					
Bullion .....				13,388 32	
Helena .....					
Bullion .....				160,417 84	
Saint Louis .....					
Coin .....				20 00	
Bullion .....				7,927 67	
In transit between offices ..	2,164,081 52		80,000 00		
Total .....	45,391,593 83	280,000	2,282,427 39	242,561,134 32	41,036,550
Less amount due depositors ..	143,428 20				
	45,248,165 63	280,000	2,282,427 39	242,561,134 32	41,036,550
Deposits held by national bank depositaries .....					
Old depositary accounts .....					
Total .....	*45,248,165 63	280,000	†2,282,427 39	242,561,134 32	41,036,550

NOTE.—No bullion is held in the sub-treasuries.

\* U. S. notes \$45,244,640.88; fractional currency \$3,524.75; total \$45,248,165.63.

† Including \$1,917,974.89 national-bank notes in process of redemption.



## BALANCES.

balance are held and the several kinds of moneys of which it is composed :

of the *ASSETS* of the *TREASURY*, September 30, 1886.

Standard silver dollars and silver bullion.	Silver certificates.	Fractional silver coin.	Minor coin.	United States bonds, coupons, interest-checks, &c.	Unavailable funds.	Total.
\$51,048,674 00	\$5,686,230	\$2,089,907 84	\$3,782 96	.....	.....	\$90,690,639 45
3,070,791 00	1,885,080	403,299 25	3,105 47	\$369 84	.....	9,993,845 06
26,704,000 00	7,574,340	9,283,490 13	5,372 84	70,830 35	\$13,818 78	197,443,056 97
10,436,534 00	1,385,720	2,894,909 13	527 19	7,712 76	.....	22,536,072 28
251,358 00	4,568,170	822,004 10	652 19	18,176 62	.....	19,617,549 41
50,500 00	85,000	49,740 00	915 00	2,051 64	.....	8,252,068 83
2,139,412 00	278,000	1,571,771 00	281 05	3,131 23	.....	7,782,072 28
10,076,192 00	142,350	1,801,418 00	140 08	364 07	.....	21,129,378 15
1,272,023 00	347,960	537,023 80	1,701 41	.....	680,891 53	8,618,334 30
22,941,297 00	.....	7,350,100 59	7,800 47	167 69	.....	58,020,357 75
.....	.....	18,508 27	83,408 90	.....	.....	151,917 17
30,771,052 00	.....	.....	.....	.....	.....	36,517,890 50
2,407,523 65	.....	.....	.....	.....	.....	24,124,838 88
.....	.....	90	08	.....	.....	777 83
.....	.....	.....	.....	.....	.....	115,094 95
.....	.....	78	.....	.....	.....	78
4,100,368 00	.....	.....	.....	.....	.....	4,127,288 00
534,167 35	.....	.....	.....	.....	.....	1,022,962 64
.....	.....	4,030 87	.....	.....	413,557 96	417,588 83
18,397,167 00	.....	.....	.....	.....	.....	21,777,787 00
519,377 59	.....	.....	.....	.....	.....	2,290,972 40
.....	.....	274 20	13 26	.....	.....	287 46
4,725 00	.....	.....	.....	.....	.....	11,540 50
416,387 43	.....	.....	.....	.....	.....	29,638,796 00
.....	.....	.....	.....	.....	.....	11,611 03
.....	.....	.....	.....	.....	.....	12,792 99
.....	.....	.....	.....	.....	.....	13,388 32
.....	.....	.....	.....	.....	.....	160,417 84
.....	.....	20 50	2 17	.....	.....	22 67
.....	.....	.....	.....	.....	.....	20 00
85 42	.....	.....	.....	.....	.....	8,013 09
531 00	80,000	55,000 80	188,318 69	330,745 37	.....	2,898,677 38
185,142,165 44	22,032,850	26,881,500 16	296,021 76	433,549 57	1,108,268 27	567,446,060 74
103,463 00	.....	34,887 40	.....	.....	.....	281,778 60
185,038,702 44	22,032,850	26,846,612 76	296,021 76	433,549 57	1,108,268 27	567,164,282 14
.....	.....	.....	.....	.....	214,761 38	†16,897,047 71
.....	.....	.....	.....	.....	63,652 20	63,652 20
†185,038,702 44	22,032,850	26,846,612 76	296,021 76	433,549 57	1,386,681 85	584,124,982 05

† Including unavailable \$214,761 38.

‡ Silver bullion \$3,877,541.44; silver dollars \$181,161,161; total \$185,038,702.44.

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, 1886, as compared with the same day in 1885, compiled from the latest returns received:

	October 31, 1886.	October 31, 1885.	Increase.	Decrease.
<b>ASSETS.</b>				
Gold Coin.....	\$187,168,509 40	\$178,941,459 46		
Gold Bullion.....	59,663,639 00	72,417,889 83		
Total.....	246,832,148 40	251,359,349 29		
Less certificates actually outstanding	88,294,969 00	109,020,760 00		
Gold Balance.....	158,537,179 40	142,338,589 29	\$16,198,590 11	
Standard Silver Dollars.....	182,931,231 00	163,817,342 00		
Silver Bullion.....	3,807,948 52	3,840,536 45		
Total.....	186,739,179 52	167,657,878 45		
Less certificates actually outstanding	100,306,800 00	93,146,772 00		
Silver Balance.....	86,432,379 52	74,511,106 45	11,921,273 07	
United States Notes.....	38,107,305 27	45,695,341 31		
Less certificates actually outstanding	7,140,000 00	18,145,000 00		
United States Note Balance.....	30,967,305 27	27,550,341 31	3,416,963 96	
*National Bank Notes.....	3,192,745 73	5,438,240 80		\$2,245,495 07
Deposits in National Bank Depositories.....	16,266,639 08	13,595,550 93	2,671,088 15	
Total Net Assets.....	295,396,249 00	263,433,828 78	31,962,420 22	
<b>LIABILITIES.</b>				
Matured Debt and Interest.....	12,548,927 49	3,953,689 76	8,595,237 73	
Interest due and unpaid.....	2,322,743 86	2,250,606 79	72,137 07	
Accrued Interest.....	5,126,268 25	5,931,309 25		805,041 00
Interest due and unpaid, Pacific Railroad Bonds.....	34,679 96	19,949 96	14,730 00	
Accrued Interest, Pacific Railroad Bonds.....	1,292,470 24	1,292,470 24		
Reserve for Redemption of U. S. Notes.....	100,000,000 00	100,000,000 00		
Disbursing Officers' Balances, &c.....	22,639,296 37	22,774,534 08		135,237 71
Outstanding Drafts and Checks.....	5,601,037 68	4,634,843 21	966,214 47	
Five per cent. Fund for Redemption of National Bank Notes.....	10,424,631 04	12,541,912 74		2,117,281 70
Fund for Redemption of Notes of failed, &c., Banks.....	78,105,363 60	39,510,138 85	38,595,224 75	
Post-Office Department account.....	4,517,610 53	3,706,081 52	811,529 01	
Total Liabilities.....	242,613,049 02	196,615,536 40	45,997,512 62	
Available Balance.....	52,783,109 98	66,818,292 38		14,035,092 40
Assets not available:				
Minor Coin.....	235,421 45	719,831 24		484,409 79
Fractional Silver Coin.....	26,300,335 88	22,965,535 70	3,334,800 18	
Total Balance.....	79,318,957 31	90,503,659 32		11,184,702 01

\* Includes National Bank notes in process of redemption.

#### DISBURSING OFFICERS' BALANCES.

In the statement made under the heading "Sub-treasuries," etc., suggesting that a change should be made in the existing method of keeping the Treasurer's accounts, the question as to the proper mode of making advances for the credit of such officers is presented, and the Treasurer expresses the hope that the subject will receive the earnest attention of Congress.

## SUB-TREASURIES AND MINTS AND ASSAY OFFICES.

The Treasurer would again call attention to the large sums held by the mints and assay offices. Having no opportunity to examine or cause to be examined these different offices, it is suggested that the coins held in them should be placed in the actual custody of the Treasury, and the duties of the mint officers be confined to the assaying and coinage of the bullion placed in their charge.

The present method of examination of the sub-treasuries is very unsatisfactory, and an appropriation should be made which would enable the Treasurer to put these offices in good condition, and thus render the work of annual examination more thorough, but less costly, hereafter.

The Treasurer begs leave to refer to a letter addressed to the chairman of the Committee on Appropriations of the House, under date of April 27, 1886, relative to the needs of the sub-treasury system as it exists at present, in which his views are stated at length. That alterations should be made in the present system, in order that it may conform to the financial changes which have taken place since this system was adopted, does not admit of doubt. The annual and daily transactions of the Treasury have become so large, its financial operations and movements touch the interests of the people at so many points, that great care should be taken to avoid any unnecessary friction. As the country increases in wealth and population, with the consequent increase of its revenues and disbursements, it will be found impossible to continue the system in its present form. With the extinction of the 3 per cent. bonds, which, without some depression or event that cannot now be foreseen, must take place during the ensuing fiscal year, the only bonds available for the purposes of the sinking fund will be the  $4\frac{1}{2}$  and 4 per cent. bonds. These are now selling at a price which averages very little more than 2 per cent. per annum to the purchaser upon the cost, and it may fairly be assumed that this rate of 2 per cent. is the maximum rate to be earned during the life of these bonds. At the present cost of the collection of the revenue of the country, say \$3.70 per \$100, the loss on the existing sinking fund, say \$45,000,000 per annum, will be \$765,000 annually, assuming 2 per cent. as the best rate which the bonds can earn.

Without discussing the consequent possible derangement of our existing financial system if the purchases for the sinking fund are to be maintained at their present figures, it will be found to be impracticable to make these purchases at such times and in such manner as to relieve the money market in times of financial distress. As these derangements happen almost invariably at the time of the moving of the crops of the country, this statement is equivalent to saying that every productive interest in the country must pay toll to foreign buyers, through the lower range of prices which obtain at such times, because of the fact that our arrangements for collecting and disbursing our revenues are so defective as

to need an artificial and violent remedy in order to place in active circulation the moneys withdrawn from the business of the country. This method of dealing with the public moneys is not true of any country but this, and the practical sense of the American people, as shown through its representatives in Congress, should be adequate to find a remedy for this constantly recurring evil—one sure to grow and become more burdensome in our future national history. This remedy should be found and adopted with the coming session of Congress, because the evil complained of will be upon us before its next meeting, and the Treasury left without any means of supplying the urgent needs of the country.

**STATEMENT showing the ASSETS and LIABILITIES of UNITED STATES MINTS and ASSAY OFFICES June 30, 1886.**

**ASSETS.**

Institutions.	GOLD BULLION.		SILVER BULLION.		Gold coin.	Silver coin.	Minor coin.	Minor coinage metal.	Value of bullion shipped for coinage.	Old deficiencies brought forward.	Total.
	Standard weight.	Value.	Standard weight.	Value (cost).							
Coinage mints:	<i>Ounces.</i>		<i>Ounces.</i>								
Philadelphia	1,131,491.016	\$21,050,995 51	1,632,149.38	\$1,527,199 56	\$6,530,970 00	\$28,463,228 04	\$4,008 51	\$46,124 22			\$57,622,520 84
San Francisco	56,748,258	1,055,781 56	409,652.28	377,726 21	4,074,820 00	19,236,693 84				\$413,557 96	25,158,579 57
New Orleans	25,702,407	478,184 31	1,171,563.54	1,061,911 78	35,770 00	3,436,487 77					5,012,353 86
Assay offices:											
New York	1,064,147.080	19,798,084 99	501,189.17	500,537 08	28,068,584 84	70,537 27					48,437,764 18
Denver					43,995 68				\$108,623 85		152,619 53
Helena	3,052,400	56,974 89	1,148.00	1,020 38	9,359 70				144,000 38		111,355 35
Boisé City	620,593	11,545 92	152.00	134 41	10,174 32				14,444 44	\$11,611 03	37,910 12
Charlotte					11,442 31				16,941 48		18,383 79
Saint Louis	153,891	2,863 05	79.90	71 25	13,832 90						16,767 20
Charlotte a										\$32,000 00	32,000 00
Dahlonaga a										\$27,950 03	27,950 03
Total	2,281,925,645	42,454,430 23	3,765,936.27	3,468,620 67	38,798,949 75	51,206,946 92	4,003 51	46,124 22	164,010 15	485,119 02	136,628,204 47

**LIABILITIES.**

Institutions.	Bullion fund.	Undeposited earnings.	Seignorage on silver.	Unpaid depositors.	Minor coin profits.	Minor coin metal fund.	Unpaid cent depositors.	Total.
Coinage mints:								
Philadelphia	\$57,107,684 08		\$346,834 99	\$117,874 04	\$57 73	\$50,000 00	\$70 00	\$57,622,520 84
San Francisco	25,135,848 23		21,866 96	1,364 38				25,158,579 57
New Orleans	4,827,780 58		184,499 49	73 79				5,012,353 86
Assay offices:								
New York	48,306,799 50	\$15,697 20		115,267 89				48,437,764 18
Denver	151,172 93	1,446 60						152,619 53
Helena	109,734 22	1,621 13						111,355 35
Boisé City	37,826 93	83 19						37,910 12
Charlotte	17,735 07	648 72						18,383 79
Saint Louis	16,674 13	16 76		76 31				16,767 20
Charlotte a	32,000 00							32,000 00
Dahlonaga a	27,950 03							27,950 03
Total	135,770,705 79	19,513 60	553,201 44	234,655 91	57 73	50,000 00	70 00	136,628,204 47

\* 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.      a Old account.

§ The 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, has since been reduced by \$912.64.

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, 1886:

MINTS AND ASSAY OFFICES.

TREASURER OF THE UNITED STATES.

## REPORT ON THE FINANCES.

## DEFICITS, UNAVAILABLE FUNDS.

The unavailable funds were decreased by the following items: A reduction of the amount of the deficit at the office of the assistant treasurer of the United States in New Orleans, La., of \$3,700.05, a reduction of the amount of deficit in the United States assay office at Boise City, Idaho, of \$246.34; making a total decrease of \$3,946.39.

## 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	2,198,427 99	
North Carolina	1,433,757 30	
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 38	
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	
		\$694,710 31
Deficits and defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869		413,557 96
Failure, Venango National Bank of Franklin, Pa.	181,177 51	
First National Bank of Selma, Ala.	33,393 87	
		214,561 38
Default, Branch Mint U. S., Dahlonega, Ga., 1861	27,950 03	
Branch Mint U. S., Charlotte, N. C., 1861	32,000 00	
Depository U. S., Galveston, Tex., 1861	778 66	
Depository U. S., Baltimore, Md., 1866	547 50	
Depository U. S., Pittsburgh, Pa., 1867	2,126 11	
Deficit, Depository U. S., Santa Fe, N. Mex., 1866, short in remittance	249 90	
		63,652 20
		1,386,481 85
Deficit, Sub-Treasury U. S., New Orleans, La., 1885	21,641 56	
Default, U. S. Assay Office, Boise City, Idaho, 1885 (N. H. Camp's account)	11,611 03	
		33,252 59
		1,419,734 44
Total General Treasury		29,521,379 35
POST-OFFICE DEPARTMENT.		
Default, Sub-Treasury U. S., New Orleans, La., 1861	31,164 44	
Depository U. S., Savannah, Ga., 1861	265 76	
Depository U. S., Galveston, Tex., 1861	53 36	
Depository U. S., Little Rock, Ark., 1861	5,823 50	
		37,277 06
Total		29,558,656 41

The Treasurer renews his recommendation of the report of 1885, that steps be taken to so change the method of keeping the accounts of the Treasury Department that its actual condition may be shown when called upon, and the character of the assets and liabilities be accurately stated.

### THE SINKING FUND AND PUBLIC DEBT.

Referring to Tables Nos. 46 and 47, in the Appendix to this report, it is suggested that a revision of the method heretofore adopted in making up the sinking fund be made, and that the annual payments on account of this fund conform therewith. It will be seen that by the present method the "entire debt" of the United States will be retired by the year 1908. If the method suggested in the report, page 105, be adopted this debt will be extinguished by the year 1913. Any reduction of the public debt in excess of the annual requirements of the sinking fund will, of course, hasten the period of its total extinction.

#### STATEMENT showing the FORMER and the PROPOSED MANNER of ESTIMATING the SINKING-FUND CHARGE for the fiscal year 1887.

According to former method the estimate is made as follows:

1st. 1 per cent. of the principal of the debt, including coin and currency certificates outstanding and in the cash of the Treasury on June 30, 1886, and excluding bonds issued to Pacific Railroad Companies .....		\$17, 750, 630 14
2d. Interest accruing for one year on previous years' retirement of debt, as follows:		
*6 per cent. bonds .....	\$264, 805, 100 00	
* Matured certificates of indebtedness (4 per cent.) .....	678, 000 00	
Compound-interest notes and small items (6 per cent.) .....	5, 660 00	
United States legal-tender notes, non-interest bearing .....	29, 090, 564 00	
Fractional currency, non-interest bearing .....	26, 178, 715 96	
Old demand notes, non-interest bearing .....	505 00	
A total of .....	320, 758, 544 96	
Upon which interest is estimated to be accruing at 6 per cent .....		19, 245, 512 70
Seven-thirty notes .....	1, 950 00	142 35
*10-40s of 1864, 5 per cent .....	690, 300 00	
Funded loan of 1881, 5 per cent .....	68, 666, 700 00	
One-year notes, 5 per cent .....	1, 490 00	
A total of .....	69, 358, 490 00	
Upon which interest is estimated at 5 per cent .....		3, 467, 924 50
* Consols of 1907, interest at 4 per cent .....	1, 500, 000 00	60, 000 00
Bonds continued at 3½ per cent .....	137, 486, 600 00	4, 811, 331 00
Loan of 1882, interest at 3 per cent .....	101, 880, 950 00	3, 056, 428 50
Total principal of debt in sinking fund .....	630, 966, 534 96	
Aggregate of 1 per cent. of debt and one year's interest on securities retired prior to July 1, 1886 .....		48, 391, 969 19
3d. One year's interest at 3 per cent. on this amount .....		1, 451, 759 08
Total sinking-fund charge .....		49, 843, 728 27

The proposed manner is as follows:

1st. 1 per cent. of the principal of the debt, excluding coin and currency certificates outstanding and in cash of the Treasury, and amount reserved for the redemption of legal-tender notes .....		14, 740, 346 06
2d. Interest for one year on the debt in the sinking fund, at the rates which the bonds would now bear if they had been refunded; and at the present rate (3 per cent.) on debt bearing no interest, as follows:		
4 per cent. upon the items above marked * .....	267, 673, 400 00	10, 706, 936 00
3 per cent. upon all other items .....	363, 293, 134 96	10, 898, 794 05
Making a total of .....	630, 966, 534 96	36, 346, 076 11
3d. One year's interest at 3 per cent. on \$36,346,076.11 .....		1, 090, 382 28
Total sinking-fund requirement .....		37, 436, 458 39
A reduction of .....		12, 407, 269 88

## UNITED STATES NOTES.

The following table shows the amount of each denomination of United States notes outstanding at the close of the last four fiscal years and on November 30, 1886:

Denomination.	1883.	1884.	1885.	1886.	Nov. 30, 1886.
One dollar.....	\$27,736,456 80	\$26,660,184 80	\$24,952,061 80	\$17,603,922 40	\$14,319,238 00
Two dollars.....	25,524,394 20	24,897,886 20	25,295,069 20	18,204,369 60	14,938,315 40
Five dollars.....	71,150,085 00	75,552,915 00	75,997,805 00	85,629,219 00	97,990,310 00
Ten dollars.....	72,732,886 00	69,527,016 00	64,539,386 00	66,658,661 00	71,257,924 00
Twenty dollars.....	62,346,909 00	58,054,629 00	55,126,509 00	55,078,379 00	56,745,463 00
Fifty dollars.....	23,985,895 00	23,208,895 00	23,459,895 00	23,201,265 00	21,698,945 00
One hundred dollars.....	34,302,390 00	33,640,990 00	32,896,790 00	31,359,700 00	29,232,820 00
Five hundred dollars.....	15,098,500 00	16,914,000 00	16,557,000 00	12,424,000 00	8,495,500 00
One thousand dollars.....	14,328,500 00	19,034,500 00	28,716,500 00	37,361,500 00	32,942,500 00
Five thousand dollars.....	315,000 00	130,000 00	100,000 00	60,000 00	50,000 00
Ten thousand dollars.....	160,000 00	60,000 00	40,000 00	10,000 00	10,000 00
Total.....	347,681,016 00	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	1,000,000 00
Outstanding.....	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00

The present business season, which began much earlier than usual, has absorbed a large amount of currency, and this increased movement has not yet ceased. There has been shipped from the Treasury at Washington and other points, since July 1, 1886, the following amounts and kinds of small currency:

Legal-tender notes, \$5.....	\$14,055,135 00	
Legal-tender notes, \$10.....	6,979,330 00	
Legal-tender notes, \$20.....	1,969,940 00	
Legal-tender notes, \$50.....	147,500 00	
Legal-tender notes, \$100.....	194,300 00	
		\$23,346,205 00
Various denominations and kinds.....		152,090 00
Silver certificates, \$1.....	4,744,606 00	
Silver certificates, \$10.....	6,555,850 00	
Silver certificates, \$20.....	2,239,640 00	
		13,540,096 00
Standard silver dollars:		
Payments during same period, \$24,328,558. Increase of outstanding.....		9,291,728 00
Fractional silver coin:		
Payments during same period, \$4,177,929. Increase of outstanding.....		3,096,614 00
Total of all kinds.....		49,426,733 00



The reduction of the available Treasury balance during same period is as follows :

July 1, 1886 .....	\$75, 191, 109 00	
November 30, 1886 .....	40, 093, 556 00	
		<u>\$35, 097, 553 00</u>
Increase in circulation of gold certificates during same period:		
Outstanding July 1, 1886 .....	76, 044, 375 00	
Outstanding November 30, 1886 .....	90, 520, 633 00	
		<u>14, 476, 258 00</u>
Increase in circulation of silver certificates during same period:		
Outstanding July 1, 1886 .....	88, 116, 225 00	
Outstanding November 30, 1886 .....	105, 519, 817 00	
		<u>17, 403, 592 00</u>
Increase in Treasury, gold and bullion:		
In Treasury July 1, 1886 .....	232, 338, 123 00	
In Treasury November 30, 1886 .....	254, 450, 853 00	
		<u>21, 612, 730 00</u>
Increase in Treasury, standard silver dollars and bullion:		
In Treasury July 1, 1886 .....	184, 345, 764 00	
In Treasury November 30, 1886 .....	189, 003, 321 00	
		<u>4, 657, 557 00</u>
Increase in Treasury, legal-tender notes during same period:		
In Treasury July 1, 1886 .....	22, 868, 316 00	
In Treasury November 30, 1886 .....	29, 548, 188 00	
		<u>6, 679, 872 00</u>

United States notes redeemed in coin during the fiscal year at the office of the Assistant Treasurer of the United States in New York, under the act of January 14, 1875, amounted to \$6,863,699. The total redemptions under the above act to November 30, 1886, amount to \$25,120,793.

The changes which have taken place in the various denominations of United States notes in circulation during the last three fiscal years, and for July, August, and September of the present year, appear in the following table:

## CHANGES in DENOMINATIONS of UNITED STATES NOTES in CIRCULATION.

Denominations.	1884.				1885.				1886.			
	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.
One dollar	\$8,943,236	\$10,019,508	\$1,076,272		\$10,187,153	\$11,895,276	\$1,708,123		\$7,348,139	\$7,348,139		
Two dollars	7,808,000	8,434,508	626,508		10,856,000	10,458,817		\$397,183	7,090,700	7,090,700		
Five dollars	23,420,000	19,017,170		\$4,402,830	19,300,000	18,855,110		444,890	\$21,320,000	11,688,586		\$9,631,414
Ten dollars	12,160,000	15,365,870	3,205,870		9,640,000	14,627,630	4,987,630		9,960,000	7,840,725		2,119,275
Twenty dollars	9,280,000	13,672,280	4,392,280		9,760,000	12,688,120	2,928,120		7,120,000	7,168,130		48,130
Fifty dollars	4,200,000	4,877,000	677,000		4,800,000	4,549,000		251,000	2,000,000	2,168,630		168,630
One hundred dollars	5,237,000	5,898,400	661,400		5,600,000	6,344,200	744,200		4,700,000	6,237,090		1,537,090
Five hundred dollars	4,903,000	3,084,500		1,815,500	2,350,000	2,707,000	357,000		400,000	4,533,000		4,133,000
One thousand dollars	10,000,000	5,294,000		4,706,000	12,000,000	2,318,000		9,682,000	17,500,000	8,855,000		8,645,000
Five thousand dollars		185,000				30,000	30,000			40,000	40,000	
Ten thousand dollars		100,000	100,000			20,000	20,000			30,000	30,000	
Total	85,948,236	85,948,236	10,924,330	10,924,330	84,493,153	84,493,153	10,775,073	10,775,073	63,000,000	63,000,000	20,395,689	20,395,689

Denominations.	July, 1886.				August, 1886.				September, 1886.			
	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.	Issued.	Redeemed.	Decrease in circulation.	Increase in circulation.
One dollar		\$551,485 80	\$551,485 80			\$504,901	\$504,901			\$1,188,300	\$1,188,300	
Two dollars		587,582 20	587,582 20			539,165	539,165			1,035,300	1,035,300	
Five dollars	\$1,580,000	1,203,086 00		\$376,914	\$2,640,000	1,108,824		\$1,531,176	\$3,000,000	1,103,250		\$4,896,750
Ten dollars		695,032 00	695,032 00		1,440,000	602,448		837,552	1,600,000	521,000		1,079,000
Twenty dollars	640,000	638,054 00		1,946	1,360,000	616,622		743,378	320,000	560,000		240,000
Fifty dollars		866,570 00	866,570 00			235,350	235,350			178,450	178,450	
One hundred dollars		1,124,190 00	1,124,190 00			232,690	232,690			190,700	190,700	
One thousand dollars		120,000 00	120,000 00			98,000	98,000			853,000	853,000	
Five thousand dollars	8,648,000	82,000 00		3,566,000		1,512,000	1,512,000			2,290,000	2,290,000	
Ten thousand dollars												
Total	5,868,000	5,868,000 00	3,944,860 00	3,944,860	5,440,000	5,440,000	3,112,106	3,112,106	7,920,000	7,920,000	5,975,750	5,975,750

In the Appendix will be found tabular statements of the redemptions of legal-tender notes by denominations and fiscal years. Believing that the currency question will receive a large part of the attention of Congress during its coming session, an earnest endeavor has been made to furnish all the information bearing on this subject which comes within the province of this office.

Attention is again called to the fact that in the so-called "reserve vault" lies \$147,898,000 of paper money, prepared for issue without authority of law, and legislation is requested that will permit of its legal disposition.

#### CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

The deposits of legal-tender notes by national banks during the year, for which they received certificates issued under authority of the act of June 8, 1872, amounted to \$47,650,000; the amount of certificates redeemed was \$58,825,000; the amount outstanding at the close of the year was \$18,110,000.

The amount outstanding November 30, 1886, was \$7,025,000.

The Treasurer again desires to call attention to the fact that these certificates are furnished at considerable expense and risk to the Government, without any benefit. This large amount of money, being held in trust for the banks, is liable to be paid out at any moment, and cannot be made available, under the law, for use in any of the financial transactions of the Treasury.

It simply adds to the already great responsibility of the Treasury, being subject to loss by speculation, carelessness, or fire.

It is recommended that all expense attending the issue of such certificates be borne by the banks who are benefited.

The following table shows 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.
1863	\$57,240,000	\$25,430,000	\$31,810,000
1864	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	678,660,000	664,430,000	12,230,000
1885	733,215,000	703,930,000	29,285,000
1886	780,865,000	762,755,000	18,110,000

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.

## 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 \$2,427,420, the redemptions during the year having been \$134,860.

Of the new issue under the act of July 12, 1882, there were nominally outstanding at the close of the fiscal year \$128,746,825; the Treasury offices held \$55,129,870 (compared with \$13,593,410 at the close of 1885), leaving actually in circulation \$73,616,955, a decrease of \$50,550,495 in the year.

On November 30, 1886, the amount of the certificates of the new issue outstanding had decreased to \$122,581,607, but of this amount only \$88,111,913 was actually in circulation, the certificates held in the Treasury offices having decreased to \$34,469,694.

The issues and redemptions during the fiscal year, and the amounts outstanding at its beginning and close, are shown below :

Denominations.	Outstanding June 30, 1885.	Issued.		Redeemed.		Outstanding June 30, 1886.
		During fiscal year.	To June 30, 1886.	During fiscal year.	To June 30, 1886.	
Twenty dollars .....	\$12,343,760	\$640,000	\$15,920,000	\$1,007,290	\$3,943,530	\$11,976,470
Fifty dollars .....	10,443,800	100,000	13,300,000	825,845	3,582,045	9,717,955
One hundred dollars ..	9,527,800	100,000	12,200,000	683,900	3,256,100	8,943,900
Five hundred dollars ..	14,120,500	200,000	17,300,000	950,000	3,929,500	13,370,500
One thousand dollars ..	22,120,000	.....	26,000,000	3,842,000	7,722,000	18,278,000
Five thousand dollars ..	14,085,000	.....	22,500,000	655,000	9,070,000	13,430,000
Ten thousand dollars ..	55,120,000	.....	85,000,000	2,090,000	31,970,000	53,030,000
Total .....	137,760,860	1,040,000	192,220,000	10,054,035	63,473,175	128,746,825

The remarks in regard to currency certificates apply with equal force to the issue of these certificates, with the further objection that the accumulation of the large amounts held in the Treasury renders it the constant object of attack, and at no remote day a great source of danger to the best financial interests of the country. If, as the result of the withdrawal of all notes under the denomination of ten dollars, the gold now in the Treasury were absorbed, as well as a subsidiary silver currency, into the general circulation of the country, it would render unnecessary the costly methods at present in use, and materially strengthen the credit of the currency now outstanding. It is upon the paper money, or credit system, of a country that the first effects of war, bad crops, or disastrous accidents fall, and no better guarantee of the stability of the monetary affairs of a nation has hitherto been found than the existence of a large mass of metallic moneys among the people, which can be drawn upon to sustain the credit of its paper indebtedness in time of need.

## SILVER CERTIFICATES.

The amount of silver certificates nominally outstanding at the close of the fiscal year was \$115,977,675, of which amount the Treasury held \$27,861,450, leaving \$88,116,225 in actual circulation; a decrease of \$13,414,721 during the year. The table below gives the amount of those redeemed and issued during the year:

Denomination.	Outstanding June 30, 1885.	Issued.		Redeemed.		Outstand- ing June 30, 1886.
		During fis- cal year.	To June 30, 1886.	During fis- cal year.	To June 30, 1886.	
Ten dollars .....	\$51,747,127	\$3,800,000	\$81,834,000	\$5,277,740	\$31,564,613	\$50,269,387
Twenty dollars .....	52,010,964	800,000	73,986,000	7,853,336	29,028,372	44,957,628
Fifty dollars .....	7,654,035		11,050,000	269,195	3,665,160	7,384,840
One hundred dollars .....	9,878,520		14,140,000	267,700	4,529,180	9,610,820
Five hundred dollars .....	8,910,000		13,650,000	7,075,000	11,815,000	1,835,000
One thousand dollars .....	9,701,000		23,490,000	7,781,000	21,570,000	1,920,000
Total .....	139,901,646	4,600,000	218,150,000	28,523,971	102,172,325	115,977,675

The amount nominally outstanding on June 30, 1886, has since been added to by the demands of reviving business to the extent of \$3,679,427, the amount held by the Treasury decreased to \$14,137,285, and the amount now in circulation, November 30, is \$105,519,817.

To measure the difference between the redemption of this class of money in times of depression and in and through a revival of business, I beg to call your attention to the table of percentages of kinds of money received through the customs on page 37 of this report. At the close of 1885, with an actual circulation of \$101,530,946 of silver certificates, the custom-house receipts of this kind of money at New York were 35.6 per cent. of the total receipts at that point. At present, with a circulation of \$105,519,817 and with larger customs receipts, the percentage received at New York is 12.2 per cent. With due care, regard being had to the denominations in which these notes are issued during the present revival of business, their use will be largely increased. This is true especially of the one, two, and five dollar notes, so far as the sphere of usefulness in business for these denominations permits; but any attempt to force them, or, in fact, any particular denomination, into use results in the discredit of the notes so issued and their rapid return into the Treasury. The only present limitation upon the issue of these denominations is that of the physical labor necessary to prepare and put them in circulation. In order to do this as rapidly as possible it will be necessary to increase the force at the Bureau of Engraving and Printing and at this office to the extent necessary to produce these notes in sufficient amount to meet the public demand.

## STANDARD SILVER DOLLARS.

The following table shows the amount of silver dollars coined, on hand, distributed, and outstanding at the close of each year since the enactment of the law authorizing their coinage. It also shows the percentage of the distribution to the annual coinage, and of the outstanding to the total amount coined.

Fiscal year ending June 30—	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of distribution to annual coinage.	Percentage of outstanding to total coinage.
1878 .....	\$8,573,500	\$8,573,500	\$7,718,357	\$855,143	\$855,143	9.9	9.9
1879 .....	27,227,500	35,801,000	28,358,589	6,587,268	7,442,411	24.2	20.8
1880 .....	27,933,750	63,734,750	45,108,296	11,184,043	18,626,454	40	29.2
1881 .....	27,637,955	91,372,735	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	112,862,510	3,272,791	34,893,389	11.6	23.7
1884 .....	28,099,930	175,355,829	135,810,368	4,652,072	39,545,461	16.5	22.6
1885 .....	28,528,552	208,884,381	165,535,854	-1,196,934	38,348,527	.....	18.8
1886 .....	29,838,905	233,723,286	181,253,566	14,121,193	52,469,720	47.3	22.4

The following table shows the amount of standard silver dollars and of fractional silver coin in each office of the Treasury on September 30, 1886, and on that date last year:

Office.	Standard silver dollars.		Fractional silver coin.	
	Sept. 30, 1885.	Sept. 30, 1886.	Sept. 30, 1885.	Sept. 30, 1886.
Treasury United States, Washington .....	\$14,334,245	\$51,048,674	\$264,274 28	\$2,089,907 84
Assistant Treasurer United States:				
Baltimore .....	3,380,708	3,070,791	538,935 70	403,299 25
Boston .....	687,805	251,358	1,393,974 00	822,004 10
Chicago .....	7,322,000	2,139,412	4,147,010 00	1,571,771 00
Cincinnati .....	737,000	50,500	149,725 00	49,740 00
New Orleans .....	10,112,004	1,272,023	719,901 80	537,023 80
New York .....	28,900,000	26,704,000	2,954,122 32	9,283,490 13
Philadelphia .....	10,009,330	10,436,534	3,631,880 00	2,894,009 13
San Francisco .....	21,000,000	22,941,297	7,496,281 80	7,250,100 00
Saint Louis .....	10,119,400	10,076,192	2,237,080 00	1,801,418 00
United States Mint:				
Denver .....			93	90
Carson City .....	18,080		7,047 76	
New Orleans .....	4,042,165	4,100,368	62	78
Philadelphia .....	14,441,005	30,771,052	51,523 89	18,508 27
San Francisco .....	29,404,002	18,397,167	11,452 74	4,030 87
United States Assay-office:				
Boisé City .....				
Charlotte .....				
Helena .....				
New York .....	1,624	4,725	48 45	274 20
Saint Louis .....	12		17 50	20 50
Total .....	154,509,380	181,264,093	23,602,776 84	26,826,499 36
Add amount in transit between offices .....	11,069,000	531		55,000 80
	165,578,380	181,264,624	23,602,776 84	26,881,500 16
Deduct amount required to fill orders unpaid .....	147,297	103,463	76,425 40	34,887 40
Total .....	165,431,083	181,161,161	23,526,351 44	26,846,612 76

The amount of standard silver dollars coined, on hand, distributed, and outstanding, at the close of the year, and up to November 30, is shown by the tables on pages 96 and 97 in the Appendix. The percentage of distribution and cost is also given. As will appear by these tables, there is now in circulation the sum of \$61,761,448, the largest sum yet attained in the circulation of this kind of currency. From the changes observed in the tables above referred to it can safely be deduced that the maximum of circulation has been obtained, or if not fully attained, will be by the time this report reaches Congress. I am of the opinion that \$65,000,000 is the extreme limit which may be obtained. It certainly cannot be maintained at that sum when the new silver \$1 and \$2 certificates are in full supply. A return to the Treasury of at least one-half of the amount now in circulation must be looked for. Assuming the correctness of these views, and the experience of the Treasury for the past year fully sustains me in expressing these opinions, the sum now and to be spent in the continued purchase of silver bullion and its coinage into standard silver dollars leads one to ask whether, if the further purchase of the silver bullion be determined upon, the coinage might not cease, and the sum which this costs be saved to the public Treasury? The amount expended so far upon the coinage of the silver dollar, outside of the cost and consequent loss upon the purchase of the bullion, amounts to \$4,933,467.72. All of the cost, in excess, say, of the cost of the coinage of the sum of \$75,000,000, represents pure loss, and amounts, at 2 cents per dollar, the cost of these coins, to \$3,433,467.72. To add to this loss would seem unnecessary, and the sum could be expended in the purchase of that amount more of the silver bullion. The adoption of this plan would at least have the merit of adding just so much to the credit of the silver profit fund. The aggregate amount of these coins moved by the Treasury to September 30, 1886, has reached the sum of \$722,040,141. The amount transferred to and from the Treasury and sub-treasuries for purposes of payment and shipment was \$90,855,000; the sum distributed through the country by payments over the counter amounted to \$145,732,722, and the shipments by express amounted to \$158,336,195. The expenses for transportation have amounted to \$774,758.92, or \$1.96 per \$1,000 handled. The amount coined from July 1, 1885, to September 30, 1886, was \$37,185,905; the amount moved from the mints during the same period was \$13,768,802; the difference amounting to \$23,417,103 has been uselessly added to the coinage of the country. The cost of transportation is greater from these offices, and not a dollar of the amounts moved need have been transported, as the supply in the sub-treasuries is ample for all the requirements of the public. The shipments from the mints were made in order to save as much of the appropriation for the transfer and free shipment of silver coin as possible, as the cost of such shipments is borne by the silver profit fund when the shipments are made from these offices.

The cost to the Government for transportation of these coins averages \$1.96 per \$1,000, and the cost to the people of their return to the Treasury averages, say, \$2.54 per \$1,000. The average cost of transportation to the Government of the silver certificates per \$1,000 is, say, 50 cents; the cost to the people, say, \$1.25; a saving of \$2.75 per \$1,000; a strong argument in favor of the issue of such amount of these certificates, as the business of the country will permit to be carried on without disturbing its gold revenues or interfering with the maintenance of a strict parity between the two metals. The amount of silver dollars coined to date is \$246,673,386; the amount of gold coin and bullion on hand is \$254,450,853.57. The cost of the \$246,673,386 is \$216,049,269.20; the present value \$188,014,354.81, showing an actual loss of \$28,034,914.39. The Bank of France to-day is in this position: It holds in its cash at par \$220,273,860.62 in silver; its present value at par of exchange, exclusive of abrasion, is \$166,509,691.21; showing a loss of its entire capital and surplus which amounts to, say, \$44,028,223, and \$10,000,000 in addition if called upon to liquidate its affairs to-day.

## FRACTIONAL SILVER COIN.

The denominations of the fractional silver coin held in each office of the Treasury on September 30, 1886, 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.	Unas- sorted.
Treasurer U. S., Washington.....	\$1,605,275 00	\$473,075 00	\$11 60	\$2,500 00	\$104 70	\$34 04	\$8,907 50
Assistant Treas- urer U. S.:							
Baltimore.....	363,087 00	37,506 25	34 00	1,263 00	419 00	78 00	907 00
Boston.....	643,537 00	167,826 00	200 00	5,101 10	400 00	.....	4,840 00
Chicago.....	1,053,000 00	508,000 00	.....	9,000 00	.....	.....	1,771 00
Cincinnati.....	22,185 00	21,295 00	70 00	5,860 00	271 00	59 00	.....
New Orleans.....	520,187 50	14,212 75	21 80	2,530 90	.....	20 85	.....
New York.....	6,430,000 00	2,782,000 00	.....	1,000 00	.....	.....	70,490 13
Philadelphia.....	1,716,691 00	1,166,461 00	4 00	4,212 00	479 00	48 00	7,014 13
San Francisco.....	7,126,126 00	219,000 00	300 00	800 00	3,000 00	874 59	.....
Saint Louis.....	1,539,601 00	250,195 00	305 00	10,758 00	367 00	.....	192 00
U. S. Mint:							
Denver.....	.....	.....	.....	.....	.....	.....	90
Philadelphia.....	3,353 50	8,787 25	.....	6,367 52	.....	.....	.....
New Orleans.....	.....	.....	.....	.....	.....	.....	78
San Francisco.....	160 00	1,895 25	.....	1,975 62	.....	.....	.....
U. S. Assay-office:							
New York.....	130 00	130 00	.....	14 20	.....	.....	.....
Saint Louis.....	.....	.....	.....	.....	.....	.....	20 50
In transit between offices.....	.....	50,000 00	.....	5,000 80	.....	.....	.....
Total.....	21,023,333 00	5,700,383 50	946 40	56,438 14	5,040 70	1,114 48	94,243 94



The amount of fractional silver coin held by the Treasury on June 30, 1885, was \$31,236,899.49, which amount decreased during the past fiscal year to the sum of \$28,904,681.66. The amount held November 30 is \$25,808,067.32, showing an increased demand for these coins, caused by the revival of business. Part of this increase will be lost during the months of January and February, owing to the return of this kind of money through the operation of the law authorizing its redemption in lawful money. The amount shipped through the country during the fiscal year was \$6,723,249.31, the amount paid out at the sub-treasuries was \$25,283,602.14, the amount received \$22,354,772.75. This amount cost \$18,310 for shipment by the Government, and the amount deposited in the sub-treasuries represents a cost in labor of \$24,000. The labor of twenty men has been employed during the year in counting, assorting, and shipping this money, and as long as this is done at the expense of the United States Treasury, so long will five times the amount necessary to do the business of the country be ordered from the respective sub-treasuries. If left to the operation of the natural laws of trade these coins would, when accumulated at points in excess of present need, fall to a slight discount, be purchased and remitted to those who desire them, the discount paying a part, if not the whole, of the expense; and except when mutilated or defaced, would not find their way back to the Treasury. The redemption of these coins, as now carried on, means that the railroads, ferries, theaters, ice-cream saloons, dram shops, etc., have the coins received in the course of their business carefully counted and assorted at the sub-treasuries at the Government expense. As the beneficiaries are not charitable institutions, there would seem to be no good reason why taxes should be imposed upon a whole people for their exclusive benefit. Referring to remarks under the head of "Standard Silver Dollars" and the opinion expressed therein as to the limitation of the issue of that coin for the use of the people as currency, it is suggested that an attempt be made to utilize silver as a purely fractional currency by giving more weight and beauty to the pieces, including in the coinage a five-cent silver piece. If the attempt were made it would be found, withdrawing the \$1 and \$2 paper money being granted, that at least \$125,000,000 of fractional silver could be carried, and an annual demand be created of from three to five million dollars of the like coin for shipment abroad. This demand would steadily increase as the new coins became known.

#### MINOR COIN.

At the close of the fiscal year the Treasury held \$377,814 in minor coins, a decrease during the year of \$490,651.64. The amount nominally on hand November 30 was \$163,584.53, but of this \$145,236.16 was uncurrent and held by the mint for recoinage, leaving actually available \$18,348.37.

The following table shows the amount of each denomination of minor coin held in the several Treasury offices on September 30, 1886.

In office of—	Five cents.	Three cents.	Two cents.	One-cent.	Unassorted.	Total.
Treasurer United States, Washington .....	\$730 00	\$1,089 00	.....	\$1,017 00	\$946 96	\$3,782 96
Assistant Treasurer United States:						
Baltimore.....	2,700 00	30 00	\$10 00	365 47	.....	3,105 47
Boston.....	.....	300 00	.....	240 19	112 00	652 19
Chicago.....	200 00	.....	1 04	80 01	.....	281 05
Cincinnati.....	721 00	139 00	25 00	30 00	.....	915 00
New Orleans.....	906 45	03	02	794 91	.....	1,701 41
New York.....	4,494 00	210 00	.....	470 00	198 84	5,372 84
Philadelphia.....	240 00	12 00	41 00	234 19	.....	527 19
San Francisco.....	5,850 00	1,260 00	150 00	540 47	.....	7,800 47
Saint Louis.....	50 00	11 88	86	72 21	5 13	140 08
United States Mint:						
Denver.....	.....	.....	.....	.....	08	08
Philadelphia.....	836 90	.....	.....	9,240 00	73,332 00	83,408 90
United States Assay-office:						
New York.....	.....	.....	.....	.....	13 26	13 26
Saint Louis.....	.....	.....	.....	.....	2 17	2 17
In transit between offices:	4,430 85	145,676 93	22,553 14	15,575 29	82 48	188,318 69
Total .....	21,159 20	148,728 84	22,781 06	28,659 74	74,692 92	296,021 76

The method of the redemption of minor coin is objectionable, as it compels the recounting and reissue of these coins at Government expense. So far as the experience of the present Treasurer has any worth it is found that the only practicable control of the tendency to constant waste is, that while granting all proper requests, such as are granted shall be at the cost of the applicants.

#### RECOINAGE OF UNCURRENT COINS.

Under the appropriation of \$10,000 for the recoinage of uncurrent coins, fractional silver of the face value of \$159,854.25 was recoined into dimes during the year, at a net loss of \$9,743.12.

Great complaints have been made during the current year as to the inadequacy of the supply of small silver coins and 5 and 1 cent pieces. This is due to the omission on the part of Congress to grant a contingent fund to the Treasury sufficient to re-coin the mutilated and defaced coins presented during each year. The demand for these coins can neither be governed or regulated, and the Treasury should be prepared to meet any exigency of this kind from funds within its control, due report being made to Congress of the expenditures under this head.

#### FRACTIONAL CURRENCY.

The redemption of fractional currency during the year amounted to \$10,088.36, leaving an apparent amount outstanding at the close of the year of \$15,330,025.85.

Since 1876, when the issue ceased, the redemptions have been as follows:

Year.	Amount.	Year.	Amount.
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.....	15,885 43
1881.....	109,001 05	1886.....	10,088 36

The total amount of the various issues of fractional currency paid out by the Treasury, the date when the issue ceased, the amount outstanding at the close of the fiscal year, as shown by the Treasurer's books, and the percentage of the outstanding to the amount issued, is shown in the following table:

When issue began.	Date when issue ceased.	Duration of issue.	Total issued.	Outstanding June 30, 1886.	Percentage outstanding to amount issued.
August 21, 1862..	May 27, 1863	9 mos., 6 days	\$20,215,635 00	\$4,281,255 17	21.2
October 10, 1863..	Feb. 23, 1867	3 yrs., 4 mos., 13 days.	23,164,483 65	3,106,313 31	13.4
December 5, 1864..	Apr. 16, 1869	4 yrs., 4 mos., 11 days.	86,115,028 80	2,953,271 47	3.5
July 14, 1869.....	Feb. 16, 1875	5 yrs., 7 mos., 2 days.	176,567,032 00	3,689,432 14	2.1
February 20, 1874..	Feb. 15, 1876	1 yr., 11 mos., 19 days.	62,661,900 00	1,269,751 76	2.0
Total.....			368,724,079 45	15,330,025 85	4.2

The percentage of the amount outstanding to the amount issued of United States and national-bank notes issued prior to 1875 is given in the following table, in order that comparison may be made with the amount reported to be outstanding of the earlier issues of fractional currency:

Description.	Date when issue began.	Date when issue ceased.	Total issued.	Outstanding June 30, 1886.	Per cent. of outstanding to issue.
<i>United States notes.</i>					
ALL DENOMINATIONS.					
New issue.....	Apr. 2, 1862	Apr. 19, 1869	\$669,321,676	\$9,252,357 10	1.4
Issue of 1869.....	Oct. 9, 1869	July 25, 1874	493,828,132	22,943,730 30	4.6
Issue of 1874.....	July 13, 1874	Sept. 13, 1875	87,968,000	5,983,595 10	6.8
Issue of 1875.....	July 20, 1875	June 20, 1879	190,688,000	19,146,943 40	10.0
			1,441,805,808	57,326,625 60	4.0
ONES.					
New issue.....	Apr. 2, 1862	Apr. 19, 1869	28,351,348	787,042 15	2.8
Issue of 1869.....	Oct. 9, 1869	July 25, 1874	42,456,812	444,572 95	1.0
Issue of 1874.....	July 13, 1874	Sept. 13, 1875	18,988,000	171,228 90	0.9
Issue of 1875.....	July 20, 1875	June 20, 1879	26,212,000	339,157 70	1.3
			116,008,160	1,742,001 70	1.5
TWOES.					
New issue.....	Apr. 2, 1862	Apr. 19, 1869	34,071,128	606,003 20	1.8
Issue of 1869.....	Oct. 9, 1869	July 25, 1874	50,511,920	441,227 60	0.9
Issue of 1874.....	July 13, 1874	Sept. 13, 1875	16,520,000	137,696 20	0.8
Issue of 1875.....	July 20, 1875	June 20, 1879	23,036,000	379,944 20	1.6
			124,139,048	1,564,871 20	1.3
<i>National-bank notes.</i>					
Ones.....	Apr. 1, 1865	Jan. 1, 1879	23,167,677	416,482 00	1.8
Twos.....	Apr. 1, 1865	Jan. 1, 1879	15,495,038	220,796 00	1.4

A further comparison of the number of pieces of fractional currency purporting to have been issued, and to be still outstanding, with the number of pieces of one and two dollar United States notes and national-bank notes, which latter notes were in active circulation and use during about the same period of time, shows so great a disproportion as to attract attention and comment as to a possible error in the accounts of the Treasury in regard to the issue and redemption of the fractional currency.

Description.	Issued.		Outstanding.		Per cent. of outstand- ing to issue.
	Amount.	Number of pieces.	Amount.	Number of pieces.	
<i>Fractional currency.</i>					
Three cents .....	\$601,923 90	20,064,130	\$90,285 48	3,009,516	1.5
Five cents .....	5,694,717 85	113,894,357	1,859,234 12	37,184,682	32.6
Ten cents .....	82,198,456 80	821,984,568	5,075,660 44	50,756,604	6.1
Fifteen cents .....	5,305,568 40	35,370,456	241,446 62	1,609,644	4.5
Twenty-five cents .....	139,031,482 00	556,125,928	4,303,642 93	17,214,572	3.1
Fifty cents .....	135,891,930 50	271,783,861	3,759,756 26	7,519,512	2.8
	368,724,079 45	1,819,223,300	15,330,025 85	117,294,530	4.2
<i>United States and na- tional-bank notes.</i>					
One dollar....	139,175,837 00	139,175,837	2,158,483 00	2,158,483	1.6
Two dollars .....	139,634,086 00	69,817,043	1,785,667 00	892,834	1.3
	278,809,923 00	208,992,880	3,944,150 00	3,051,317	1.4

#### MUTILATED AND COUNTERFEIT CURRENCY.

The amount of \$4,066 was deducted from the face value of United States notes redeemed during the year, on account of mutilations; on fractional currency redeemed the deductions amounted to \$50.62; on silver certificates to \$339, and on gold certificates to \$15.

There were detected in remittances of notes received for redemption 269 counterfeit United States notes and 233 national-bank notes. The denominations of these notes were as follows:

Denomination.	United States notes.	National- bank notes.
One dollar .....	\$28	
Two dollars .....	42	\$26
Five dollars .....	390	600
Ten dollars .....	720	600
Twenty dollars .....	800	680
Fifty dollars .....	1,300	100
One hundred dollars .....	400	400
	3,680	2,406

There was also detected counterfeit fractional currency of the nominal value of \$186.70.

Counterfeit silver coins were detected in the several Treasury offices during the fiscal year as follows :

Description.	Amount received.	Number of counterfeits.
Standard dollars .....	\$48,881,184	2,829
Half-dollars .....	7,033,456	1,037
Quarter-dollars .....	5,340,262	988

#### THE POSTAL REVENUES.

The amount received from this source into the Treasury was \$26,593,885.64; the amount received by the Postmaster-General's report was \$52,997,135.26; the amount received by the Treasury being about one-half of the whole receipts. While the country was without good roads, telegraphs, and railroads, the present system, or lack of system, was possibly defensible. There is nothing at present to be said in its favor, and a system should be devised which would make all the revenue of the country, from whatever source, find its way into the Treasury, and be disbursed through the regular channels, and with proper supervision and accountability.

#### SPEAKER'S CERTIFICATES.

The appropriation for the payment of compensation and mileage of members of the House of Representatives for the last fiscal year amounted to \$1,805,624.

The disbursement of this very large sum of money is now made by the Treasurer of the United States upon certificates signed by the Speaker of the House, to which are attached receipts of the members in whose names the certificates are drawn.

Under the present law and method of payment the Treasurer is held responsible by the accounting officers for the payment of vouchers the correctness of which he has no means of verifying, and which payments have been made by him upon express requirements of law providing that the Speaker's certificate shall be conclusive upon all officers of the Government.

It is again respectfully requested that Congress be asked to provide some other way of making such payments.

## 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 :

Date.	Checks sent to the clearing-house.	Checks received from the clearing-house.	Balances due the assistant treasurer.	Balances due the clearing house.
Fiscal year ending June 30, 1884.....	\$116,666,000 26	\$295,541,948 32	\$1,331,880 02	\$180,207,828 08
Fiscal year ending June 30, 1885.....	109,420,072 25	278,830,720 11	694,284 08	170,104,931 94
1885.				
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
November.....	9,539,233 94	14,720,003 28	273,584 22	5,454,353 56
December.....	10,769,312 50	21,595,770 13		10,826,457 63
1886.				
January.....	8,955,277 57	28,589,627 99		19,634,350 42
February.....	10,739,318 85	24,118,923 92	44,890 78	13,424,495 85
March.....	11,617,293 85	27,544,302 98		15,927,009 13
April.....	9,020,067 36	26,880,394 15		17,860,326 79
May.....	9,737,500 61	22,646,906 53		12,909,405 92
June.....	9,665,310 41	29,449,019 57	278,300 55	20,062,009 71
Fiscal year ending June 30, 1886....	125,782,520 53	276,855,487 30	1,643,279 86	152,716,246 63
July.....	9,870,226 58	23,722,219 31		18,851,992 73
August.....	10,728,210 72	20,666,782 11		9,938,571 39
September.....	11,033,624 36	40,289,060 00		29,255,435 64
October.....	10,562,348 44	38,427,715 67		27,865,367 23
November.....	10,570,163 76	32,355,120 89		21,784,957 13
Total for three years and five months.....	404,633,166 90	1,011,689,053 71	3,669,443 96	610,725,330 77

## RECEIPTS FROM CUSTOMS AT NEW YORK.

In continuation of tables presented in the reports of the Treasurer for the past three 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, 1883, to November 30, 1886:

Date.	United States Notes.	Per Ct.	Gold Coin.	Per Ct.	Gold Certificates.	Per Ct.	Silver Certificates.	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
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
1885.											
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	86,000	0.8	7,623,000	70.8	1,216,000	11.3	35,000	0.3	10,771,000
November .....	2,478,000	28.4	80,500	0.9	4,965,000	56.9	1,173,000	13.4	33,500	0.4	8,730,000
December .....	2,455,000	24.7	71,000	0.7	6,008,000	60.5	1,367,000	13.8	34,000	0.3	9,935,000
1886.											
January .....	3,391,000	31.0	65,500	0.6	5,821,000	53.3	1,622,000	14.8	29,500	0.3	10,929,000
February .....	5,537,000	47.3	49,000	0.4	5,063,000	43.3	1,027,000	8.8	28,000	0.2	11,704,000
March .....	7,310,000	58.4	71,500	0.6	3,941,000	31.5	1,151,000	9.2	38,500	0.3	12,512,000
April .....	6,914,000	66.2	103,500	1.0	2,113,000	20.2	1,278,000	12.3	33,500	0.3	10,442,000
May .....	6,448,000	71.4	73,500	0.8	1,098,000	12.2	1,378,000	15.3	31,500	0.3	9,029,000
June .....	9,712,000	81.7	80,500	0.7	568,000	4.8	1,496,000	12.6	30,500	0.2	11,887,000
Fiscal year ending June 30, 1886 .....	59,549,000	44.9	941,000	0.7	54,343,000	41.0	17,404,000	13.1	390,500	0.3	132,627,500
July .....	10,686,000	84.8	92,500	0.7	369,000	2.9	1,418,000	11.3	40,500	0.3	12,606,000
August .....	10,906,000	73.5	98,000	0.7	2,456,000	16.5	1,314,000	8.9	60,000	0.4	14,834,000
September .....	2,915,000	22.5	74,500	0.6	8,716,000	67.3	1,202,000	9.3	36,500	0.3	12,944,000
October .....	1,876,000	16.2	83,500	0.7	8,192,000	70.8	1,393,000	12.0	38,500	0.3	11,583,000
November .....	1,743,000	17.1	115,500	1.1	7,049,000	69.3	1,239,000	12.2	28,500	0.3	10,175,000
Total for three years and five months.	135,627,000	28.9	6,505,000	1.4	212,654,000	46.9	98,112,000	21.6	886,500	0.2	453,784,500

The following is a summary of the table:

Received in—	Per cent.
Gold Coin .....	1.4
Gold Certificates .....	46.9
Silver Coin .....	0.2
Silver Certificates .....	21.6
United States Notes .....	29.9
Total .....	100.00

The amount of silver certificates in circulation on the dates stated was as follows :

Date.	Silver certificates.		Percentages 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.
1886.								
April 30.....	\$90, 733, 141		66. 2	20. 2	86. 4		12. 3	
May 29.....	89, 184, 129	\$1, 549, 012	71. 4	12. 2	83. 6	† 2. 8	15. 3	† 3. 0
June 30.....	88, 116, 225	1, 067, 904	81. 7	4. 8	86. 5	2. 9	12. 6	2. 7
July 31.....	87, 564, 044	552, 181	84. 8	2. 9	87. 7	1. 2	11. 3	1. 3
August 31.....	89, 021, 760	11, 457, 716	73. 5	16. 5	90. 0	2. 3	8. 9	2. 4
September 30.....	95, 387, 112	16, 365, 352	22. 5	67. 3	89. 8	† 10. 2	9. 3	† 10. 4
October 30.....	100, 306, 890	14, 919, 688	16. 2	70. 8	87. 0	† 12. 8	12. 0	† 12. 7
November 30.....	105, 519, 817	15, 213, 017	17. 1	69. 3	86. 4	† 10. 6	12. 2	† 10. 2

\* From latest returns received.

† Increase.

‡ Decrease.

In the Appendix, page 91, will be found a table showing by months the kinds of money received from April, 1878, in the custom-house at New York. There will also be found, on page 62 a table of the Treasury receipts and payments for the year, and the kinds of money in which such receipts and payments were made.

#### DEPOSITORY BANKS.

Public moneys amounting to \$123,592,221.68 were during the year deposited with national banks designated as depositories. The balances held at the close of the year to the credit of the Treasurer amounted to \$14,036,632.18, and to the credit of disbursing officers, to \$2,615,753.11.

Bonds of the United States amounting to \$19,659,900 were held by the Treasury to secure the safe-keeping and prompt payment of these funds.

One hundred and sixty national banks acted as depositories 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 speculation 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 depository 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	36,065,992 06
1866	497,586,670 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	235,244,144 75	9,404,392 00	215,311,460 69	22,218,187 92	23,301,709 61
1869	105,160,573 67	10,052,199 44	114,748,877 24	14,890,463 75	8,875,141 73
1870	120,084,041 79	2,466,521 06	111,123,926 18	11,818,228 61	8,483,549 79
1871	99,209,840 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 98	9,004,842 49	108,089,786 76	16,110,519 07	62,185,153 64
1874	91,108,846 70	2,729,958 81	134,869,112 57	13,364,554 52	7,790,292 06
1875	98,228,249 53	1,737,445 60	82,184,304 05	13,637,678 25	11,914,004 89
1876	97,402,227 57	2,445,451 49	89,981,146 99	13,909,616 83	7,870,920 13
1877	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 88	7,555,776 41
1878	99,781,053 48	2,385,920 38	90,177,963 35	12,606,870 60	6,937,916 32
1879	109,597,525 67	6,890,489 03	100,498,469 29	15,544,058 34	7,183,403 42
1880	119,493,171 94	6,489,634 17	109,641,232 64	15,525,023 03	7,999,953 86
1881	131,820,002 20	5,646,092 46	118,143,724 91	18,338,772 82	8,953,550 79
1882	145,261,541 41	5,256,574 29	129,151,305 07	18,709,928 56	9,610,452 86
1883	145,974,250 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	105,932,609 09	17,633,235 03	10,985,141 34
1886	123,592,221 68	3,786,546 55	112,862,815 24	16,464,462 15	14,036,632 18
Total	4,330,445,574 85	127,781,792 29	3,512,994,388 21	931,196,346 75	.....

## 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.	Total.
Bonds issued to Pacific railroads, 6 per cents.....	\$361,000	\$444,000	\$805,000
Funded loan of 1907, 4 per cents.....	4,218,650	199,100	4,417,750
Loan of July 12, 1882, 3 per cents.....	456,450	194,900	651,350
Total.....	5,036,100	838,000	5,874,100

Four per cent. bonds to the amount of \$1,095,000 were added to the account of the Union Pacific Railroad, and \$510,000 called 3 per cent. bonds were withdrawn for redemption, and the proceeds thereof deposited in the Treasury to the credit of said fund.

Three per cent. bonds to the amount of \$320,000 were added to the account of the Central Pacific Railroad, and \$1,220,000 called 3 per cent. bonds were withdrawn for redemption, and the proceeds thereof de-

posited in the Treasury to the credit of said fund, making bonds and cash to the credit of the respective funds as follows:

	Bonds.	Cash.	Total.
Union Pacific .....	\$5,036,100	\$263,631.72	\$5,299,731.72
Central Pacific .....	838,000	2,152,397.56	2,990,397.56

### TRUST FUNDS.

#### THE INDIAN TRUST FUND.

The Treasurer of the United States, by the act of June 10, 1876 (19 Statutes, 58), is the custodian of the Indian trust fund, for the Secretary of the Interior, trustee. The amount of the fund at the close of the fiscal year was \$1,800,016.83 $\frac{2}{3}$ , 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 .....		2,000 00	2,000 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 $\frac{2}{3}$	123,000 00	314,666 66 $\frac{2}{3}$
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
<b>Total</b> .....	<b>1,020,016 83<math>\frac{2}{3}</math></b>	<b>780,000 00</b>	<b>1,800,016 83<math>\frac{2}{3}</math></b>

During the year \$4,000 Indiana State bonds were paid in full, and \$2,000 included in the above table have been paid since the close of the fiscal year and the bonds surrendered to said State.

Soon after assuming my duties as Treasurer, the condition of the Indian trust fund was taken up, and the following letter was addressed to the Secretary of the Treasury:

TREASURY OF THE UNITED STATES,

Washington, May 7, 1885.

SIR: My attention having been called to certain bonds and stocks of the Indian trust fund, held in custody in this office, on which principal and interest are due and unpaid, I have the honor to submit at once the accompanying statement of such bonds.

Under the act of June 10, 1876, Revised Statutes, volume 19, page 58, transferring the Indian trust fund from the Department of the Interior to the custody of this office, it is made the duty of the Treasurer of the United States to make all purchases and sales of bonds and stocks authorized by treaty stipulations or by acts of Congress, when requested so to do by the Secretary of the Interior, and to collect all interest falling due upon the bonds and stocks so held.

The principal and interest of a large number of these bonds have become due and remain unpaid, some of them for many years.

While it is made the duty of the Treasurer, under the act, to make all purchases and sales of bonds and stocks when requested so to do by the Secretary of the Interior, and to collect all interest falling due without such request, there may be a question as to the responsibility or duty of the Treasurer in reference to such past-due bonds and the interest thereon. I desire, therefore, for my guidance and information (if any action is to be taken by this office), to know—

(1) What steps are necessary to collect the principal of overdue State bonds, or to prevent statutes of limitation in the respective States from barring any action that may hereafter become necessary.

(2) What steps are necessary to collect past-due interest on such bonds, or on bonds not yet matured.

(3) What proceedings should be taken where the bonds are liens upon railroads and other corporations, as in the case of some of the bonds of the State of North Carolina.

Formal demand has been made for the payment of certain North Carolina bonds and refused, and correspondence has been had with the authorities of States in reference to the payment of past-due bonds with similar results.

Under section 3481, Rev. Stats. U. S., moneys due certain States have been stopped by this Department and the amount applied to the payment of interest due. The items are set forth in the accompanying list.

The statutes of the different States authorizing these bonds are not accessible to this office, and therefore the conditions under which the bonds were issued and the full nature of the liens are not known here.

Several of the State authorities have made propositions, authorized by their respective legislatures, for the exchange of bonds at certain rates for those of a new issue, which propositions could not be entertained without the authority of Congressional action.

If it shall be held that further demands be made for the payment of overdue principal, or that demands be made or suits instituted for the payment of overdue interest, I respectfully ask for instructions.

Very truly,

C. N. JORDAN,  
*Treasurer United States.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

(Statement of bonds and stocks inclosed with letter.)

This letter and statement were referred by the Secretary of the Treasury to the Solicitor, Hon. A. McCue, who made reply, as follows:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., May 26, 1885.*

SIR: I have received your letter, "J. C. B.," of the 7th instant, asking for information respecting your duties as custodian of certain bonds and stocks of the Indian trust fund, under the act of June 10, 1876.

In reply I inclose herewith copy of communication dated 22d instant, from the Solicitor of the Treasury, to whom your letter had been referred, stating his views on the subject of your inquiry.

Very respectfully,

C. S. FAIRCHILD,  
*Acting Secretary.*

To the TREASURER OF THE UNITED STATES.

DEPARTMENT OF JUSTICE,  
OFFICE OF SOLICITOR OF THE TREASURY,  
*Washington, D. C., May 22, 1885.*

SIR: By the act of June 10, 1876, the securities held by the Secretary of the Interior in trust for the benefit of Indian tribes were transferred to the custody of the United States Treasurer.

It was made the duty of this officer to collect the interest falling due thereon and deposit the same, and issue certificates of deposit therefor in favor of the Secretary of the Interior as such trustee, and to make purchases and sales of the securities authorized by treaty or acts of Congress when requested by the Secretary of the Interior.

From a statement made by the Treasurer it appears that the principal and interest of a large number of these securities have become due, and have remained unpaid, some of them for years.

He asks, in view of this fact, what steps are necessary for him to take to collect the principal and interest of overdue State bonds, and what proceedings should be taken where the securities are liens on railroads or other corporations.

The statute to which I have referred places a certain responsibility on the Treasurer. He is to be the custodian of the bonds. He is to collect the interest as it falls due, and he is to make purchases and sales of bonds when requested so to do by the Secretary of the Interior. His duties, it seems to me, as defined by the act, are ministerial simply.

If the principal of the stock or bonds or the interest on the same falls due and is not paid on demand made by the Treasurer of the United States, that fact should be communicated by him to the trustee, the Secretary of the Interior.

Whether or not such suit should be brought or other proceedings taken to compel payment from the defaulting maker of the bonds or other securities rests with the Secretary of the Interior, the trustee.

Very respectfully,

A. McCUE,  
*Solicitor of the Treasury.*

HON. DANIEL MANNING,  
*Secretary of the Treasury.*

This correspondence was then referred to the Secretary of the Interior, with the accompanying letter, the reply to which is herewith given:

TREASURY OF THE UNITED STATES,  
*Washington, May 23, 1885.*

SIR: I have the honor to transmit herewith a copy of an opinion of the Hon. A. McCue, Solicitor of the Treasury, delivered to the Hon. Secretary of the Treasury, in reference to certain unpaid stocks and bonds of the Indian trust fund, in response to a request made by myself on the 7th instant, a copy of which is also inclosed.

If, in pursuance of this opinion, it is necessary to take any action in reference to the unpaid principal and interest of said bonds, I respectfully ask for instructions in relation thereto.

Very respectfully,

C. N. JORDAN,  
*Treasurer U. S.*

HON. L. Q. C. LAMAR,  
*Secretary of the Interior.*

DEPARTMENT OF THE INTERIOR,  
*Washington, August 7, 1885.*

SIR: I have the honor to acknowledge the receipt of your letter of the 28th of May last, inclosing, for the information of the Secretary of the Interior, as trustee for cer-

tain Indian trust funds, a copy of an opinion of the Solicitor of the Treasury regarding the duties of the Treasurer of the United States in the matter of certain unpaid State stocks and bonds belonging to the Indian trust fund.

The State bonds now belonging to the Indian trust fund which have matured and remain unpaid are as follows :

State.	Amount.	Date of maturity.
Florida .....	\$132,000 00	Jan. 1, 1877.
North Carolina .....	19,000 00	Jan. 1, 1884.
Do .....	7,000 00	Jan. 1, 1885.
Do .....	121,000 00	Apr. 1, 1885.
South Carolina .....	125,000 00	Jan. 1, 1881.
Virginia .....	1,000 00	Nov. 13, 1882.
Tennessee .....	125,000 00	Jan. 1, 1863.
Do .....	65,000 00	Jan. 25, 1861.
Do .....	1,685 66 $\frac{2}{3}$	Jan. 25, 1861.
Do .....	19,000 00	Jan. 1, 1870.

The interest on these bonds is also due and unpaid by the States for different and various periods.

The Indian trust funds were invested in these bonds by the Secretary of the Interior prior to 1861. The laws governing the matter at the time of purchase will be found in the act of January 9, 1837 (sec. 2096, R. S.), and act of September 11, 1841, (sec. 3659, R. S.).

By the act of June 10, 1876 (19 Statutes, 58), the stocks, bonds, securities, &c., of the Indian trust fund were transferred to the Treasurer of the United States as custodian, and it was thereafter made his duty to collect the interest thereon as it became due, &c.

The Solicitor holds in the opinion referred to that the Treasurer's duties as defined this last-named act are "ministerial simply."

"If the principal of the stock or bonds or the interest on the same falls due and is not paid on demand made by the Treasurer of the United States, that fact should be communicated by him to the trustee, the Secretary of the Interior. The duty of the Treasurer in this regard ends here. Whether or not suit should be brought or other proceedings taken to compel payment from the defaulting maker of the bonds or other securities rests with the Secretary of the Interior, the trustee."

In view of this opinion, you request instructions in relation to the unpaid principal and interest of said bonds, if it is necessary to take any action in relation thereto.

This matter has heretofore been considered by Congress. By the act of March 3, 1865 (13 Statutes, 539), appropriations were made for the Indians for whom the non-paying bonds were held, in sums equal to the interest then due and unpaid. Since that date annual appropriations have been made to meet the unpaid interest, not only on the bonds not yet matured, but also on those which have matured.

The act of March 2, 1867 (14 Statutes, 497), required :

"That the Attorney-General of the United States shall be and is hereby instructed to inquire into the condition of all funds held in trust by the United States for said tribe (Chickasaw) and for all other tribes of Indians, and what proceedings should be taken for the security of the United States in respect to the same, and report thereon to Congress on the first Monday in December next."

The report of the honorable Attorney-General made in compliance with this law is found in House Ex. Doc. No. 59, Fortieth Congress, second session. The concluding portion of the report is as follows :

"So far as the States are liable upon these, either as principal obligors under the bonds issued by them respectively, or as guarantors of bonds issued by private or municipal corporations, I see no ground upon which that liability can be enforced either at law or in equity. A State can be sued only by its own consent. I am not advised that either of these States has, by its own consent, submitted itself to suit

in any court. Nor is there a case made here for original suits against either of these States in the Supreme Court of the United States under the Constitution of the United States; for whether we regard these bonds as belonging to the United States or to the respective Indian tribes, the right to bring an original suit upon them against a State in the Supreme Court of the United States does not exist either in favor of the United States or any of these Indian tribes; for neither the United States nor an Indian tribe is a foreign state within the meaning of the constitutional provision, and as such entitled to bring an original suit against a State in the Supreme Court of the United States. But if any of these States holds claims against the United States, it may be deemed expedient to exercise the right of retention and application in the nature of a set-off, following the precedent set by the joint resolution of March 3, 1845 (5 Statutes at Large, page 801).

"This resolution is as follows:

"That whenever any State shall have been or may be in default for the payment of interest or principal on investments in its stocks or bonds, held by the United States in trust, it shall be the duty of the Secretary of the Treasury to retain the whole, or so much thereof as may be necessary, of the percentage to which such State may be entitled of the proceeds of the sales of the public lands within its limits, and apply the same to the payment of said interest or principal, or to the reimbursement of any sums of money expended by the United States for that purpose."

"As to the remedy upon the bonds issued by private or municipal corporations by action at law to recover the amount due for principal or interest, or by proceedings in foreclosure, where the bonds are secured by mortgage, or in mandamus to compel the levying of a tax by municipal corporations, in order to provide payment, the remedy would be the same in favor of the United States as in favor of any individual creditor upon the bonds.

"I am at a loss to suggest any specific measure for further security in respect to these bonds. But it may happen that the indebted States and corporations may offer propositions for compromise favorable to the bondholders, and Congress may deem it expedient to give the Secretary of the Interior authority to entertain, and, in the exercise of a proper discretion, to agree to such propositions."

Sums of money found by the Treasury due the States in default of payment of interest on bonds, have been from time to time covered into the Treasury to reimburse the United States for moneys appropriated by reason of such default.

The authorities of the State of North Carolina submitted in 1883 a proposition for the substitution of the old bonds of that State for those of a new issue, authorized by act of the State legislature. It was considered by my predecessor on December 11, 1883, who, under the circumstances of the case, declined to accede to the proposition, stating among other reasons that he doubted whether it would be proper for the Secretary of the Interior to make the exchange without the grant of special legislation therefor by Congress. Bills were pending in the Forty-eighth Congress which contemplated the granting of the necessary authority, but no law was enacted on the subject.

The facts regarding these State bonds which have matured, as well as those upon which instalments of interest are past due, are essentially the same or similar to those which obtained at the time of the report made by the honorable Attorney-General, whose opinion and conclusion on the subject are quoted above.

In view of the opinion of the Attorney-General, and of the further facts herein set out, the Secretary of the Interior does not consider it necessary or proper that any further means should be attempted with reference to the collection of the unpaid principal and interest of the bonds under consideration until appropriate legislation therefor shall have been enacted by Congress.

Very respectfully,

L. Q. C. LAMAR,  
*Secretary and Trustee.*

Hon. C. N. JORDAN,  
*Treasurer United States.*

It will, therefore, be seen that special attention has been given to the matter in question, and that further action must depend upon appropriate legislation by Congress, as stated by the Secretary of the Interior, trustee, in his letter given above.

The conclusion to be deduced from this correspondence applies with equal force to State bonds held in this office for the Secretary of the Treasury for account of the United States, a list of which is given in this report, and on which principal and interest are in default.

## MISCELLANEOUS TRUSTS.

The following amounts are held for the different trusts stated:

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
Alaska Commercial Company, 4 per cents .....	55,000

The first-named bonds are in the name of the Secretary of the Treasury, trustee, interest to the Treasurer of the United States for credit of appropriation to promote the education of the blind, act of March 3, 1879. The Pennsylvania Company bonds are held in pursuance of a circular of the Treasury Department in reference to bonds to be given by transportation companies as security for merchandise while in transit. The 4 per cent. bonds of the Manhattan Savings Institution are held as indemnity for certain stolen bonds, and those for the Alaska Commercial Company are held as security in the contract between said company and the Government.

The following described bonds are held for the Secretary of the Treasury:

Arkansas State bonds .....	\$625,000
Chesapeake and Ohio Canal bonds .....	12,000
Louisiana State bonds .....	545,480
Nashville and Chattanooga Railroad bonds .....	500,000
North Carolina State bonds .....	13,000
Tennessee State bonds .....	21,000
Virginia State bonds .....	41,800

These bonds are owned by the United States. Of the Arkansas bonds \$538,000 were formerly in the Smithsonian Institution fund; the remainder, \$87,000, was transferred from the Indian trust fund, amounts equal to principal and interest having been paid by appropriations for account of the Indian tribes for which the bonds were held. The bonds of North Carolina, Tennessee, and Virginia were also transferred from the Indian trust fund in the same manner. The bonds of the Nashville

and Chattanooga Railroad Company became the property of the United States under an act of Congress providing for the collection of debts due from Southern railroad corporations, approved March 3, 1871 (16 Statutes, 473). All the bonds are non-interest paying, excepting the bonds of the Nashville and Chattanooga Railroad Company, the interest on which is paid as it accrues.

The bonds held by this office should receive the serious attention of the legislative power, the greater part of these bonds having been lying in the vaults of the Treasury, paying no interest save such as may have been sequestered from sums due the respective defaulting States, notwithstanding the fact that these States have in great part compromised with their creditors, and are now paying interest on a portion or the whole of their debt. These securities have cost the United States par, and there would seem to be no good reason why proper efforts should not be made to obtain payment in full or effect some compromise with the insolvent States. By a former ruling of this Department it has been held that money due the respective defaulting States could not be seized except for the current interest, and that no attention should be paid to the fact that by reason of default the principal had become due. The Treasurer has advised, under date of October 8, 1886, each of the secretaries and accounting officers who may be called upon to settle the accounts of these States, that all sums due the respective States should be held by them in order that such sums shall be applied to the payment of the principal or interest, or both, when any indebtedness from the Government to these States may arise. The correspondence in regard to this matter is herewith submitted.

TREASURY OF THE UNITED STATES,  
*Washington, October 8, 1886.*

SIR: Referring to section 3481, Revised Statutes of the United States, providing for the retention of moneys due from the United States to any State that may be in default in the payment of principal or interest on stocks or bonds issued by said State and held in trust by the United States, I have the honor to call your attention to the following States whose bonds are held in this office in trust, on which principal and interest are due and unpaid; and to request that payment of moneys due any of said States be withheld and this office advised of such action: Arkansas, Florida, Louisiana, North Carolina, South Carolina, Tennessee, Virginia.

Very respectfully,

C. N. JORDAN,  
*Treasurer United States.*

To the FIRST COMPTROLLER.

In connection with the bonds of the various States mentioned in the foregoing as held by the Treasury in trust, attention is called to the present status of the debts of the States named. The following memorandum, made up from the best attainable sources of information, will



afford some idea of the sums that may be recovered by proper action of Congress on the subject of defaulted State bonds:

MEMORANDUM ON THE DEBTS OF THE STATES OF VIRGINIA, NORTH CAROLINA, SOUTH CAROLINA, FLORIDA, LOUISIANA, ARKANSAS, AND TENNESSEE.

**VIRGINIA.**—The entire debt of the State was created before the war. In 1871, after setting aside one-third of the debt and accumulated interest (amounting to over \$45,000,000) as West Virginia's share, the acknowledged debt was funded into 6 per cent. bonds due in 1905, with tax-receivable coupons. That which was not presented was nevertheless treated as funded. In 1879 another funding scheme was passed offering \$3,000 in a new 10-40 bond bearing interest for ten years at 3 per cent., ten years at 4 per cent., and twenty years at 5 per cent., for \$2,000 of bonds with tax-receivable coupons, and \$1,000 of non-tax-receivable coupon bonds. About \$8,500,000 were funded. These schemes have, however, been wholly or partially superseded by a new one to fund into a 3 per cent. bond on a basis for the 10-40s of 60 per cent., and for the 6 per cent. consols at 53 per cent. It is impossible to predict with any degree of probability what action will be taken. West Virginia has taken no action as to the one-third which Virginia set aside as her share of the debt.

*Quotations.*—Consols, 56; 10-40s, 43; 3s, 65; West Virginia share, interest from 1871, 12½.

**NORTH CAROLINA.**—This State funded its debt into 4 per cent. bonds, due in 1910, excepting an issue of \$2,795,000 North Carolina railroad-aid bonds maturing in the 80's, held by United States court to be a lien on the stock of the railway held by the State. It appears that these have also been "extended" to 1919, carrying the lien. The State, in this arrangement, compelled a surrender of \$240 interest per \$1,000 (overdue coupons). Six hundred and forty-nine thousand dollars were still unfunded about January 1, 1886. The bonds funded into 4s were scaled 60, 75, 85 per cent.

*Quotations.*—4s, par; new 6s, railroad, funded as stated above, 124.

**SOUTH CAROLINA.**—The State funded all the recognized debt, under the act of the legislature of 1873, into 6 per cent. bonds due 1893. Certain portions of the debt, issued in 1863, have been declared invalid. The old *ante-bellum* debt was scaled 50 per cent. in funding. About \$154,000 of the old State capitol bonds remain unfunded; also \$55,000 Blue Ridge Railroad aid bonds. These are only recognized so far as that they are *fundable*. A portion of the 6s above mentioned having been declared invalid, a new exchange was made in 1879, new bonds being issued *pro rata*, as the old 73s were recognized as valid. The latter are termed "brown consols."

*Quotations.*—Browns, 109; non-fundables, 4.

**FLORIDA.**—The recognized bonds of the State amount to \$350,000 7s of 1901, and \$925,000 6s of 1903. The State holds the greater part of these in its sinking and school funds, buying them in the market. A \$4,000,000 railroad 8 per cent. loan is claimed to be fraudulent and is not recognized. It is stated that the bonds held by the United States against the State are recognized, but that the State claims a set-off against the United States for expenses incurred in Indian wars.

*Quotations.*—6s of 1903, 113; 7s of 1901, 124.

**LOUISIANA.**—The State funded all its old debt into 7 per cents. at 60 cents on the dollar for principal and interest up to 1874; defaulted in 1880, and then by popular votes reduced interest to 2 per cent. for five years and 4 per cent. from 1885 to 1914.

*Quotations.*—78½ to 79.

**ARKANSAS.**—About two-thirds of the State debt issued for railroads, levees, &c., has been repudiated by popular votes, &c. The old debt issued under acts of 1838 at 40 in aid of banks is "acknowledged," but no interest is paid thereon. A portion of these bonds (\$500,000) was, with the accrued interest, funded in 1870 into 30-year 6s. The greater portion is still unfunded, amounting with interest to about \$2,500,000.

It is stated that the debt question will be taken up by the legislature which will meet the coming winter. The State is in default for interest to a larger amount than the principal of the recognized debt.

*Quotations.*—Recognized debt, coupons from 1873, 110.

**TENNESSEE.**—The State funds the 6 per cent. railroad bonds into new 3 per cent. at 50 cents on the dollar for principal and accrued interest. (This law of the State superseded one which provided for a 3 per cent. bond for 60 per cent. of old principal and interest—bonds to run until 1912, at interest 3 per cent. for two years, 4 per cent. for two years, 5 per cent. for two years, and 6 per cent. from 1888 to 1912.) The old "State debt" is excluded from this operation; but it appears that this debt, amounting to \$2,118,000, is fundable into some sort of bond—ex-war interest (for four years). Certain bonds held by the State university were also excluded from the funding operations. There is a *contingent liability* apparently recognized for \$1,137,000 bonds of the East Tennessee, &c., and the Nashville and Chattanooga Railroads, indorsed by the State.

*Quotations.*—3s, 76½; 5s, 102; 6s, 106.

#### UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year the United States bonds held for account of the national banks, as security for circulation, amounted to \$275,974,800, a reduction of \$36,170,400 during the year. The amount held as security for public moneys was \$19,659,900, an increase of \$2,052,900. Three per cent. bonds held for circulation to the net

amount of \$34,458,750 were withdrawn, most of which were surrendered for redemption.

Classes of bonds.	Per cent.	To secure circulation.	To secure public moneys.	Total.
Bonds issued to Pacific railroads .....	6	\$3,565,000	\$120,000	\$3,685,000
Funded loan of 1891 .....	4½	50,484,200	2,787,000	53,271,200
Funded loan of 1907 .....	4	114,143,500	8,571,000	122,714,500
Funded loan of July 12, 1882 .....	3	107,782,100	8,181,900	115,964,000
Total .....		275,974,800	19,659,900	295,634,700

The amount of bonds deposited during the year was \$26,924,900, and the bonds withdrawn amounted to \$61,042,400, showing a decrease of \$34,117,500.

#### SEMI-ANNUAL DUTY.

The payments by national banks during the fiscal year for semi-annual duty assessed upon them on account of circulation amounted to \$2,592,021.33. This amount is \$202,562.68 less than the duty collected for the year ending June 30, 1885, which decrease is due to the withdrawal of national-bank circulation, caused principally by the calling in for redemption of 3 per cent. United States bonds, a very large proportion of which were held by the Treasurer in trust to secure circulating notes issued to national banks.

The deposits during the past year on account of reducing and liquidating banks and banks whose charters have expired amounted to the sum of \$50,391,891.75, and the retirement from circulation and cancellation of national-bank notes amounted to \$28,948,881, leaving outstanding on these accounts \$21,443,010.75 and a corresponding liability on the books of the Treasury.

Since the organization of the national banking system the total amount of semi-annual duty paid by the banks and collected by this office is, as shown in the appendix :

On circulation .....	\$63,796,798 55
On deposits .....	60,940,067 16
On capital .....	7,855,887 74
Total .....	132,592,753 45

#### THE REDEMPTION OF NATIONAL-BANK NOTES.

The national-bank notes presented for redemption during the fiscal year amounted to \$130,296,606, which was \$19,912,523, or 13.26 per cent. less than the amount presented for redemption in the fiscal year 1885. That there would be a falling off in the amount presented for redemption was indicated by the amount presented during the first three months of the fiscal year; and my opinion, based thereon, and expressed in my last report, that the culminating point in the second

upward movement in bank-note redemptions had been reached in the fiscal year 1885, has been verified.

The rate of increase in the redemptions of bank notes during the second upward movement, covering the fiscal years 1882, 1883, 1884, and 1885, is represented by the percentages 27, 34, 22, and 19, respectively. A feature of this upward movement was the constantly decreasing volume of national-bank notes actually outstanding from \$362,421,988 on January 1, 1882, to \$319,069,932 on June 30, 1885, a decrease of \$43,352,056. This seems to indicate that the volume of bank notes outstanding during that period was excessive, or above the point at which it could be profitably maintained. Another fact, however, should be considered in this connection, which is that during these four years of increase in redemptions the silver-certificate circulation of the country was increased \$75,755,182, from \$39,110,729 on June 30, 1881, to \$114,865,911 on December 31, 1884. This increase much more than balanced the decrease in bank-note circulation, and the apparent excessive issue of bank notes might to a considerable extent be due to that fact. The decline in the volume of bank-note circulation has continued without interruption, until the amount outstanding on September 30, 1886, as reported by the Comptroller of the Currency, was \$303,511,241, making a total reduction of \$58,910,747 since January 1, 1882; and also after December 31, 1884, the silver-certificate circulation gradually decreased, until on July 31, 1886, it had fallen \$27,301,867 to \$87,564,044. The average outstanding for a year preceding that date was about \$91,000,000. Since July 1, 1885, the decline in the bank-note circulation has apparently had the effect, to check the increase in bank-note redemptions, as they have steadily fallen off from that date, until they now are for the current fiscal year about 31 per cent. less than in the preceding year.

In counting the remittances of bank notes received for redemption during the year there was found \$25,528 in "overs," being amounts in excess of the amounts claimed, and \$8,246 in "shorts," being amounts less than the amounts claimed—an increase in both items as compared with the preceding year, when they were \$17,060 and \$6,445, respectively. The counterfeit notes rejected and returned represented the nominal value of \$2,720, which was \$840 less than the amount rejected during the preceding year. The total amount of counterfeit notes which have been found in remittances of national-bank notes since the establishment of the redemption agency at the Treasury in 1874, is \$48,519. The "stolen" national-bank notes, that is, notes fraudulently put in circulation without the signatures of the bank officers, found in remittances during the year and rejected, amounted to \$420.

As usual, the months of September and January during the fiscal year have respectively furnished the smallest and largest amount of national-bank notes for redemption, the former month \$7,589,000, and the latter month \$17,485,000—a difference of nearly \$10,000,000.

From the principal cities the receipts were as follows: From New

York, \$49,487,000, or 37.98 per cent., exceeding as usual the amount received from any other place during the year; from Boston, \$30,031,000, or 23.05 per cent.; from Philadelphia, \$7,323,000, or 5.62 per cent., and from all other places, \$43,455,600, or 33.35 per cent. The average percentage of receipts for the eleven fiscal years ending June 30, 1885, from the cities named and all other places was: For New York, 39.02 per cent.; for Boston, 24.53 per cent.; for Philadelphia, 6.07 per cent., and for all other places, 30.38 per cent., showing, by comparison, that in the last year there has been a slight decrease in the percentage of bank notes received from the principal cities, and a corresponding increase in the percentage received from all other places.

The total payments for national-bank notes redeemed during the year were \$130,029,625.12, and were made as follows: By the Treasurer's transfer checks drawn on the assistant treasurers of the United States and transmitted by mail, \$74,149,555.26, or 57.02 per cent.; by United States notes forwarded by express at the expense of the consignees, \$9,204,752.76, or 7.08 per cent.; by fractional silver coin and standard silver dollars forwarded by express and mail at the expense of the Government, \$555,037.84, or .43 per cent.; by redemptions at the counter, \$8,385,485, or 6.45 per cent.; by credits in general account as transfers of funds from subtreasuries and designated depositories, \$31,007,087.30, or 23.85 per cent.; and by credits in redemption accounts, \$6,727,706.96, or 5.17 per cent. It is worthy of remark that 92.92 per cent. of these payments were made without cost to the senders of the bank notes, and that only 7.08 per cent. of the payments were made at the expense of the consignees for express charges. The payments made in the preceding year at the expense of the consignees were 12.83 per cent. Year by year the payments in redemption of bank notes effected by the use of checks and credits have increased until practically the total redemptions are now so made.

The deposits made by national banks during the year to maintain the 5 per cent. redemption fund amounted to \$103,359,393.61. Of this sum, \$92,363,184.15, or 89.36 per cent., was deposited for the Treasurer in the nine subtreasury offices, and afforded more than the amount necessary to pay the transfer checks drawn by him against these offices in the redemption of national-bank notes. The balance of the deposits, amounting to \$10,996,209.46, was received directly by the Treasurer—\$1,787,241.84, or 1.73 per cent. of the total deposits, over the counter; \$3,433,468.78, or 3.32 per cent., in lawful money forwarded to him by express at the consignor's expense; and \$5,775,498.84, or 5.59 per cent., in proceeds of national-bank notes redeemed.

There was assorted and delivered on the 5 per cent. account during the fiscal year \$101,234,035 in redeemed notes. Of this sum \$46,701,100, or 46.13 per cent., was forwarded to the banks of issue in notes fit for circulation, and \$54,532,935, or 53.87 per cent., in notes unfit for circulation was delivered to the Comptroller of the Currency, to be destroyed and replaced with new notes. The total amount delivered on the 5 per

cent. account was \$17,070,465, or 14.43 per cent. less than the amount delivered in the preceding year. This decrease is the result of a falling off of \$18,136,765 in the amount of unfit notes delivered, and an increase of \$1,066,300 in the amount of fit notes forwarded to banks.

The deposits made by national banks "failed," "in liquidation," and "reducing circulation" during the year, under the various provisions of law, for the retirement of their circulation, amounted to \$51,209,961.75, being nearly double the amount so deposited in the preceding year. This large increase was in great measure due to the calling in for payment by the Government of its 3 per cent. bonds, which were largely owned by the banks and pledged with the Government as security for their circulating notes. Included in the above amount is \$32,423,156.75 deposited by banks under the provisions of section 6 of the act of July 12, 1882, which requires that "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."

The amount of notes redeemed, assorted, and delivered during the year on account of these classes of banks was \$29,557,588. The balance on account of these deposits ran up during the year in the sum of \$21,652,373.75, which, added to the balance of June 30, 1885, made the balance at the close of the year, June 30, 1886, \$60,248,705.85, the largest sum at any time before held in the Treasury for the redemption of the circulation surrendered by the national banks. The total deposits made on these accounts since the establishment of the national banking system to the close of the year were \$295,225,393, and the total redemptions of notes out of these deposits were \$234,976,687.15. During the first five months of the current fiscal year, these deposits have been \$37,926,885.25. The redemptions for the same period have been \$11,064,273.50 making an increase of \$26,862,611.75 in the balance on deposit, which on November 30, 1886, was \$87,111,317.60.

The assorting and delivering of redeemed national-bank notes at shorter intervals than formerly, which was adverted to in my last report, was continued throughout the year. The number of packages prepared and delivered was 106,236, being 44,967 more than in the preceding year. Of these, 29,690 inclosed notes fit for circulation to the respective banks of issue, and 76,546 inclosed notes to the Comptroller of the Currency for destruction.

The expenses incurred in the redemption of national-bank notes during the year, and paid out of the 5 per cent. fund, were \$168,243.35, and were less by \$13,613.81 than the expenses incurred in the preceding year. They were made up as follows: For charges for transportation, \$74,490.52; for salaries, \$89,065.18—\$75,322.19 in the Treasurer's office and \$13,742.99 in the Comptroller's office; for printing and binding, \$3,190.89; for stationery, \$1,163.65; and for contingent expenses, \$333.11. The charges for transportation cover the cost of transporting

the national-bank notes to Washington and the return of the assorted notes fit for circulation to the respective banks of issue. This item of expense fluctuates according to the amount of notes presented for redemption, and by reason of diminished redemptions during the year was \$10,764.96 less than in the preceding year. In the expenditure for salaries there was a saving of \$4,306.64, as compared with the preceding year, and a saving of \$9,314.82 of the amount appropriated for that purpose. These expenses will be assessed in the usual manner, in compliance with law, against the national banks whose notes have been redeemed. The amount of notes redeemed during the year which under the law are subject to assessment is \$128,518,763.50, making the rate of expense  $\$1.30\frac{21}{100}$  per \$1,000.

During the year assessments for expenses of retiring the circulation of national banks in liquidation, made under the provisions of section 8 of the act of July 12, 1882, amounted to \$3,292.20. A charge was made to that fund on November 16, 1885, of \$9,627.21, for its share of the expenses of the fiscal year 1885 incurred in redeeming the notes of liquidating banks subject to the provisions of section 8 of the act of 1882, to the amount of \$7,658,877, at  $\$1.25\frac{7}{10}$  per \$1,000, the rate of expense for that year. The balance to the credit of that fund on June 30, 1885, was \$33,681.29, and on June 30, 1886, it was \$27,346.28.

Tables in the Appendix, numbered 27 to 37, give in detail the transactions during the year in the redemption of national-bank notes.

#### RETIREMENT OF NATIONAL BANK CIRCULATION.

As there seems to be on the part of the public an idea that the Treasury is locking up money in its vaults on account of this fund, the whole operation of the retirement of the notes of a national bank will be stated here in order to relieve any apprehension which may be felt on this subject. The 3 per cent. bonds of the Washington National Bank of Westerly, R. I., amounting to \$100,000, were called on the 15th day of September, 1886. On the 12th day of October, 1886, the bank sent its duplicate receipt to this office, the original being held by the Comptroller of the Currency, with the request that a deposit of 90 per cent. of the above amount should be made to retire its circulation with the Treasurer of the United States, as agent for the redemption of the notes of the national banks, and requesting a check for the 10 per cent. difference. Accordingly a credit was placed upon the books of the Treasurer, as agent for the national banks, for \$90,000, and a check for \$10,000, and the amount standing to the credit of the bank in the 5 per cent. redemption fund—in this case \$4,500—returned to the bank. The amount of redeemed notes charged to this account since it was opened is \$1,892. The annual percentage of such redemptions is 25.22, and it will therefore take at least four years before the greater part of the notes of this bank will be redeemed. The amount credited to the general fund thus created stands on the books of the Treasurer, as agent, as a

credit for the redemption of the notes of the banks, and as the notes come in for redemption they are charged to this account, and the national-bank circulation outstanding is decreased by a corresponding amount. At present, owing to the active business season, none but mutilated notes are sent in for redemption. Persons presenting these notes for redemption are paid either by check on New York or in such form of currency as may be desired by them. The indebtedness on the part of the Treasury, created as above described, is, no doubt, due in legal-tenders, but is liquidated in the manner stated, and no attempt is made to reserve any specific sum of legal-tenders, or any other form of currency, out of the general Treasury balance in which to pay these constantly accruing liabilities. There was on November 30 of this kind of liability, adding the 5 per cent. fund, which, theoretically, is also composed of legal-tenders, the sum of \$94,752,389. The total amount of legal-tenders in the Treasury on the same date, exclusive of that held to redeem the legal-tender certificates which are used in the banks as reserve in their stead, was \$29,548,188, thus showing that there must be held in the Treasury in some other forms of money the balance of \$65,204,201. The entire sum of \$94,752,389 may be said to be composed of \$29,548,188 legal-tenders, \$32,602,100 standard silver dollars, and \$32,602,100 gold. If the books of the Treasury stated accurately the balances due by it as a depository, the amount now reported as a credit balance would be materially decreased. That these balances should not be so reported is, in the opinion of the Treasurer, one of the greatest defects of the present Treasury system.

#### THE WORK OF THE OFFICE.

The Treasurer again commends, with great pleasure, his subordinates in office for attention and accuracy in their responsible duties, and, while doing so, expresses the hope that at no distant day some method may be adopted which will duly reward their long and faithful service. A bill passed by Congress which would provide half pay for officials who have grown gray in the service of the Treasury, would be a measure alike of justice and good sense, as it would increase the efficiency of the office, and furnish an inducement to clerks skilled in their duties to remain in the service of the Government. The thanks of the Treasurer are due especially to Messrs. J. F. Meline, Thos. E. Rogers, D. W. Harrington, F. Weiler, Chas. L. Jones, F. W. Lantz, and J. O. Manson, of his office; Mr. E. B. Elliott, Government Actuary, and Mr. M. L. Muhleman, of the New York sub-treasury, for valuable services performed by these gentlemen, in addition to their regular duties.

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, 1886.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.	Cincinnati.	Chicago.	Saint Louis.	New Orleans.	San Francisco.	Mints and assay-offices, bullion fund.	Moneys in transit between offices.	Total.	Balances.
ASSETS.														
Gold Coin.....	\$24,837,770 75	\$3,571,225 50	\$92,086,482 00	\$2,131,576 00	\$11,682,883 00	\$5,758,475 00	\$1,759,200 00	\$8,187,200 00	\$4,145,087 00	\$25,383,380 00	\$10,537,547 50		\$190,080,798 75	
Gold Bullion.....											42,474,087 74		42,474,087 74	
Standard Silver Dollars.....	51,315,229 00	3,576,382 00	27,559,000 00	10,515,700 00	213,224 00	392,000 00	3,295,564 00	10,853,940 00	844,367 00	22,553,581 00	50,144,816 02	\$2,531 80	181,265,394 82	
Subsidiary Silver Coin.....	2,242,304 54	545,600 10	9,450,879 65	3,335,535 00	1,071,900 35	81,800 00	1,802,228 00	2,095,700 00	600,561 70	7,527,500 79	26,867 84		28,886,948 97	
Silver Bullion.....											3,257,888 15		3,257,888 15	
Gold Certificates.....	477,310 00	87,530 00	50,027,640 00	1,243,550 00	327,440 00	10,000 00	678,000 00	415,400 00	134,740 00	150,000 00		2,000,000 00	53,569,610 00	
Silver Certificates.....	5,737,370 00	1,920,020 00	13,012,300 00	1,699,620 00	4,684,110 00	75,000 00	250,000 00	167,030 00	177,650 00			5,000 00	27,728,100 00	
United States Notes.....	6,786,878 24	1,757,347 00	20,205,501 31	3,362,071 00	1,848,602 00	1,522,456 26	2,177,670 00	454,070 00	488,574 00	656,066 00	1,975 83	2,567,566 33	41,828,777 97	
National Bank Notes.....	3,909,433 05	13,305 00	23,112 00	11,884 00	99,809 00	5,000 00	10,000 00	8,640 00	8,330 00			134,000 00	4,228,513 05	
Fractional Currency.....	2,244 70	1 00	86 00	189 22			200 00						2,670 98	
Minor Coin.....	20,017 82	38,026 93	133,732 93	109,460 00	40,747 14	4,325 00	10,961 84	11,160 17	2,071 11	2,800 62	3 48		373,307 04	
Redeemed Certificates of Deposit, Act June 8, 1872.....		130,000 00		180,000 00	200,000 00	20,000 00							530,000 00	
Quarterly Interest Checks and Coupons paid.....		793 11	34,806 98	7,446 74	11,802 42	1,825 13	3,728 11	553 00		690 53		7,063 34	69,609 36	
Interest on District of Columbia Bonds paid.....			591 35										591 35	
United States Bonds and Interest redeemed.....	3,789,163 51												3,789,163 51	
Balances in Sub-treasuries to the credit of Mints and Assay-Offices.....											28,842,400 21	125,000 00	28,967,400 21	
Unavailable Funds.....			13,818 78						702,533 09		413,557 96		1,129,909 83	
Total Sub-treasuries, Mints, and Transit.....	99,117,721 67	11,589,239 64	212,568,901 00	22,597,091 96	20,180,489 91	7,870,881 39	10,085,551 95	22,193,693 17	7,103,913 90	56,274,078 94	135,699,144 73	4,842,061 47	610,122,769 73	
Deposits in National-Bank Depositories.....													16,553,317 81	
Minor Coinage Metal Fund, United States Mint, Philadelphia.....													50,000 00	
Recoinage Account, United States Mints.....													7,568 29	
Total.....													626,733,685 83	
Unavailable Funds, General Account: Mints and Assay-Offices.....											71,561 06		71,561 06	
National-Bank Depositories.....													214,561 38	
Other Depositories.....													3,792 17	
Total assets.....													627,023,510 44	
Treasurer's Transfer Account.....	18,285,061 08												18,285,061 08	
Total.....	117,855,783 63													\$645,261,572 42
LIABILITIES.														
Due depositors for Silver Coin, &c.....												263,511 40	263,511 40	
Disbursing Officers' Balances and other small accounts.....	2,224,250 18	285,428 65	38,515,158 86	565,849 22	829,035 83	91,758 43	1,005,199 30	822,290 18	259,861 24	900,203 36			45,499,634 75	
Post Office Department Account.....	2,310,830 33	56,997 67	543,343 55	265,900 70	652,503 36	350,684 68	464,473 06	351,312 61	168,298 60	126,714 52			5,391,059 98	
Interest Account, District of Columbia Bonds.....	408,680 43												498,686 43	
Treasurer's Transfer Account.....		1,613,042 85	2,219,455 20	3,068,854 15	3,369,015 25	1,688,013 06	231,288 02	2,631,073 64	2,560,527 73	1,425,892 08			18,238,061 98	
Funds for redemption of National-Bank Notes.....	70,693,820 81												70,693,820 81	
Treasurer's Checks and Drafts Outstanding.....	206,777 57	40,567 50	1,575,621 62	76,156 95	144,539 13	123,768 73	134,085 28	112,927 15	95,898 68	123,444 96			2,634,687 57	
Treasurer's Drafts Outstanding, National-Bank Depositories.....	75,934,365 32	2,026,036 67	42,853,578 73	4,076,761 02	4,995,693 57	1,655,124 90	1,835,940 66	3,917,603 58	3,084,586 25	2,576,254 92			143,219,463 92	
Disbursing Officers' Balances in National-Bank Depositories.....													115,523 90	
Total Liabilities.....													2,615,753 11	
Treasurer's General Account.....													145,950,739 93	
Total.....													499,310,832 49	645,261,572 42
BALANCE AS SHOWN BY REGISTER'S BOOKS.														
Balances: Sub-treasuries, Bullion Fund, and Transit.....	41,421,418 33	9,563,202 97	169,716,323 27	18,520,330 94	15,184,796 34	6,215,756 49	8,249,605 39	18,276,089 59	4,019,327 65	53,697,824 02	135,770,705 79	4,578,550 07	485,212,929 83	
National-Bank Depositories.....													13,822,070 80	
Minor Coinage Metal Fund, United States Mint, Philadelphia.....													50,000 00	
Recoinage Account, United States Mints.....													7,568 29	
Unavailable Funds: National-Bank Depositories.....													214,561 38	
Other Depositories.....													3,792 17	
Total.....													499,310,832 49	
Less amount not covered by Warrants (see page 61).....													571,719 58	
Balance, Treasurer's General Account.....													498,739,112 91	
Add amount of credit in adjustment of deficits U. S. Depository, Baltimore (see p. 61).....													7,997 64	
Balance as shown by Warrants issued June 30, 1886 (see page 61).....													498,747,110 55	
Unavailable amounts on deposit with the States.....													28,101,644 01	
TREASURY BALANCE RECONCILED WITH REGISTER'S BOOKS.....														526,848,755 46

STATEMENT showing by offices the composition of the BULLION FUND on June 30, 1886.

	Denver..	Carson City.	New Orleans.	Philadelphia.	San Francisco.	Boisé City.	Charlotte.	Helena.	New York.	Saint Louis.	Dahlonaga.	Total.	Balances.
Bullion Fund, Treasurer's General Account.....													
Gold Coin.....			\$35,770 00	\$6,409,807 50	\$4,090,455 00				\$1,495 00	\$20 00		\$10,537,547 50	\$135,770,705 79
Gold Bullion.....	\$105,290 42		466,748 63	21,031,556 23	1,040,300 41	\$16,027 44	\$8,873 69	\$101,030 25	10,703,473 70	2,786 97		42,474,087 74	
Standard Silver Dollars.....			3,279,260 48	27,658,395 54	19,207,664 60				1,496 00			50,144,816 02	
Subsidiary Silver Coin.....	00			19,613 24	7,162 55				50 25	11 60		26,867 84	
Silver Bullion.....			891,547 15	1,525,858 47	378,208 31				464,204 78	69 44		3,257,888 15	
United States Notes.....	1,905 83									70 00		1,975 83	
Minor Coin.....	03								22	3 23		3 48	
Balance in Sub-treasuries and National-Bank Depositories.....	43,976 35		154,454 32	464,423 10		10,188 46	10,861 38	8,703 97	28,136,079 64	13,712 09		28,842,400 21	
Unavailable carried as assets.....	151,172 93		4,827,780 58	57,107,684 08	24,721,790 27	26,215 90	17,735 07	109,734 22	48,306,799 59	16,674 13		135,285,586 77	
Bullion Fund as reported by Mints and Assay-Offices.....					413,557 96							413,557 96	
Unavailable items not carried as assets by Mints and Assay-Offices.....						11,611 03	32,000 00				\$27,950 03	71,561 06	
Total Bullion Fund.....	151,172 93		4,827,780 58	57,107,684 08	25,135,348 23	37,826 93	49,735 07	109,734 22	48,306,799 59	16,674 13	\$27,950 03	135,770,705 79	135,770,705 79

## APPENDIX.

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1886, 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.....		\$192,905,023 44	\$1,122,614 78	\$78,189 10	\$194,105,827 32
Internal Revenue.....		116,805,936 48	47,490 29	294 33	116,853,721 10
Lands.....		5,630,999 84			5,630,999 84
Miscellaneous Sources.....		21,097,767 80			21,097,767 80
Total Net Revenue.....		336,439,727 06			
Public Debt—					
Funded Loan of 1907.....	\$39,850 00				
Gold Certificates.....	1,040,000 00				
Silver Certificates.....	4,600,000 00				
Certificates of Deposit (Act of June 8, 1872).....	47,635,000 00				
United States Notes.....	68,000,000 00				
		116,314,850 00			116,314,850 00
Interest on the Public Debt.....			2,815 48		2,815 48
War Department Appropriations.....			1,236,888 33	88,035 57	1,324,923 90
Navy Department Appropriations.....			724,561 45	5,885,169 68	6,609,731 13
Interior Department Appropriations.....			6,199,668 33	422,712 13	6,622,380 46
Interior Civil Appropriations.....			83,065 44	3,179 93	86,245 37
Treasury proper Appropriations.....			2,664,351 86	513,553 00	3,177,904 86
Diplomatic Appropriations.....			24,029 52	34,216 88	58,246 40
Quarterly Salaries Appropriations.....			28 76		28 76
Judiciary Appropriations.....			191,622 55	41,368 78	232,991 33
Total Receipts.....		452,754,577 06	12,297,136 79	7,066,719 40	472,118,433 25
Balance, as shown by last report, June 30, 1885.....					493,684,383 71
Total.....					965,802,816 96

Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unexpended.	Amounts recredited to appropriations.	Total.
Customs, Light-houses, Public Buildings, &c.....	\$24,165,246 36		\$1,122,614 78	\$78,189 10	\$25,366,050 24
Internal Revenue.....	4,113,319 90		47,490 29	294 33	4,161,104 52
Interior Civil.....	7,306,224 44		83,065 44	3,179 93	7,392,469 81
Treasury proper.....	33,323,749 66		2,664,351 86	513,553 00	36,501,654 52
Diplomatic.....	1,332,320 88		24,029 52	34,216 88	1,390,567 28
Quarterly Salaries.....	616,379 42		28 76		616,408 18
Judiciary.....	3,309,689 19		191,622 55	41,368 78	3,542,680 52

Net Civil and Miscellaneous Expenditures.....		\$74,166,929 85			
War Department.....		34,324,152 74	1,236,888 33	88,035 57	35,649,076 64
Navy Department.....		13,907,887 74	724,561 45	5,885,169 68	20,517,618 87
Interior Department.....		69,504,022 20	6,199,668 33	422,712 13	76,126,402 66
Interest on the Public Debt.....		50,580,145 97	2,815 48		50,582,961 45
Total Net Expenditures.....		242,483,138 50			
Redemption of the Public Debt—					
Gold Certificates.....	10,188,895 00				
Silver Certificates.....	28,523,971 00				
Certificates of Deposit (Act of June 8, 1872).....	58,920,000 00				
Refunding Certificates.....	32,800 00				
United States Notes.....	63,000,000 00				
Fractional Currency.....	10,088 36				
Old Demand Notes.....	505 00				
Treasury Notes prior to 1846.....	100 00				
7-30s of 1861.....	50 00				
7-30s of 1864 and 1865.....	1,900 00				
One Year Notes of 1863.....	1,290 00				
Two Year Notes of 1863.....	200 00				
Compound Interest Notes.....	5,560 00				
Loan of July and August, 1861.....	2,500 00				
Loan of 1863.....	1,100 00				
Oregon War Debt.....	100 00				
5-20s of 1862.....	67,500 00				
5-20s of 1864.....	4,300 00				
5-20s of 1865.....	300 00				
10-40s of 1864.....	14,250 00				
Consols of 1865.....	15,900 00				
Consols of 1867.....	26,950 00				
Consols of 1868.....	12,250 00				
Funded Loan of 1881.....	49,800 00				
Loan of July 12, 1882.....	44,044,800 00				
Loan of July and August, 1861, continued at 3½ per cent.....	96,750 00				
Loan of 1863, continued at 3½ per cent.....	4,100 00				
Funded Loan of 1881, continued at 3½ per cent.....	190,750 00	205,216,709 36			205,216,709 36
Total expenditures.....		447,690,847 86	12,297,136 79	7,066,719 40	467,063,704 05
Balance, as shown by warrants issued, June 30, 1886.....					498,739,112 91
Total.....					965,802,816 96

**No. 2.—COMPARATIVE STATEMENT of RECEIPTS for the fiscal years 1885 and 1886, as shown by WARRANTS ISSUED.**

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1885 .....	\$181,471,939 34	\$112,498,725 54	\$5,705,986 44	\$24,014,055 06	\$323,690,706 38
1886 .....	192,905,023 44	116,805,936 48	5,630,999 34	21,097,767 80	336,439,727 06
Increase in 1886..	11,433,084 10	4,307,210 94			12,749,020 68
Decrease in 1886..			74,987 10	2,916,287 26	

**No. 3.—COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years 1885 and 1886, as shown by WARRANTS ISSUED.**

Fiscal year.	Interest on the public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1885 .....	\$51,336,256 47	\$87,494,258 38	\$42,670,578 47	\$16,021,079 67	\$62,654,762 12	\$260,226,935 11
1886 .....	50,580,145 97	74,166,929 85	34,324,152 74	13,907,887 74	69,504,022 20	242,483,138 50
Decr. 1886..	806,110 50	13,327,328 53	8,346,425 73	2,113,191 93		17,743,796 61
Incr. 1886..					6,849,260 08	

**No. 4.—COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years 1885 and 1886.**

Balance as shown by last report, June 30, 1885.....					\$493,684,383 71
Net revenue, 1886 .....					\$336,439,727 06
Net expenditures, 1886 .....					242,483,138 50
Excess of revenue over expenditures .....					93,956,588 56
					587,640,972 27
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and securities .....		\$496,155 00		\$496,155 00	
Funded loan of 1907.....	\$39,850 00		\$39,850 00		
Silver certificates .....	4,600,000 00	28,523,971 00		23,923,971 00	
Gold certificates.....	1,040,000 00	10,188,895 00		9,148,895 00	
Certificates of deposit (act of June 8, 1872) ..	47,635,000 00	58,920,000 00		11,285,000 00	
United States notes .....	63,000,000 00	63,000,000 00			
Loan of July 12, 1882.....		44,044,800 00		44,044,800 00	
Refunding certificates .....		32,800 00		32,800 00	
Fractional currency.....		10,088 36		10,088 36	
Total.....	116,314,850 00	205,216,709 36	39,850 00	88,941,709 36	
Net excess of redemptions over issues.....					88,901,859 36
Balance June 30, 1886.....					498,739,112 91

**No. 5.—EXPLANATORY STATEMENT of the DIFFERENCES BETWEEN the BALANCE in the TREASURY June 30, 1886, 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, 1886.**

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, 1886, was..... \$492, 917, 173 34

The receipts prior to the close of the year, reported subsequently were as follows:

By the Assistant Treasurer U. S.:

Baltimore, Md.....	\$10, 411 10
New York, N. Y.....	414, 030 79
Philadelphia, Pa.....	77, 179 61
Boston, Mass.....	335, 268 86
Cincinnati, Ohio.....	15, 869 83
Chicago, Ill.....	60, 698 89
Saint Louis, Mo.....	31, 424 42
New Orleans, La.....	47, 333 76
San Francisco, Cal.....	216, 415 53

And by National-Bank Depositories..... 3, 658, 544 51

Total..... 4, 867, 177 30

Certificates of deposit (act of June 8, 1872) issued subsequent to the dates of the returns used..... 140, 000 00

Unavailable funds not included in the cash reported in the Debt Statement..... 1, 336, 481 85

Total..... 6, 393, 659 15

This total is reduced by the receipts not covered into the Treasury on June 30, 1886, viz:

Assistant Treasurer United States:

Baltimore, Md.....	\$20, 241 39
New York, N. Y.....	109, 151 43
Philadelphia, Pa.....	88, 605 92
Boston, Mass.....	70, 935 43
Cincinnati, Ohio.....	3, 325 27
Chicago, Ill.....	10, 112 26
Saint Louis, Mo.....	37, 679 96
New Orleans, La.....	7, 936 20
San Francisco, Cal.....	24, 392 08
Treasurer U. S., Washington, D. C.....	27, 313 15
National-Bank Depositories.....	172, 026 49

571, 719 58

Leaving..... 5, 821, 939 57

Balance Treasurer's General Account..... 498, 739, 112 91

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, 997 64

Making the balance by warrants, as per Statement No. 1..... 498, 747, 110 55

Amount on deposit with the States..... 28, 101, 644 91

Making the total Treasury Balance..... 526, 848, 755 46

Treasury Balance, June 30, 1886, as reported by the Register..... 526, 848, 755 46

**No. 6.—BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES June 30, 1886.**

Office in which deposited.	Amount.
Treasury United States, Washington, D. C.....	\$1, 397, 864 21
Sub-treasury United States, Baltimore, Md.....	276, 688 65
Sub-treasury United States, Boston, Mass.....	780, 169 41
Sub-treasury United States, Chicago, Ill.....	998, 933 91
Sub-treasury United States, Cincinnati, Ohio.....	80, 316 20
Sub-treasury United States, New Orleans, La.....	257, 721 90
Sub-treasury United States, New York, N. Y.....	9, 203, 378 03
Sub-treasury United States, Philadelphia, Pa.....	506, 237 60
Sub-treasury United States, Saint Louis, Mo.....	807, 474 80
Sub-treasury United States, San Francisco, Cal.....	1, 022, 569 82
National-Bank Depositories.....	2, 615, 753 11
Total.....	17, 947, 107 6

NOTE.—Balances to the credit of Mints and Assay Offices for the purchase of bullion are not included in this statement.

**No. 7.**—*STATEMENT showing the TOTAL AMOUNT of the CLASSIFIED RECEIPTS and DISBURSEMENTS on account of TRANSFERS, REVENUES, REDEMPTIONS, and EXCHANGES, by TREASURY OFFICES for the fiscal year ending June 30, 1886.*

Receipts at office of—	National bank notes.		United States notes.		Gold coin.		Gold certificates.		Silver certificates.		Standard silver dollars.		Fractional silver and mixed.		Total.		
		<i>Pr. ct.</i>		<i>Pr. ct.</i>		<i>Pr. ct.</i>		<i>Pr. ct.</i>		<i>Pr. ct.</i>		<i>Pr. ct.</i>		<i>Pr. ct.</i>			
Treasurer U. S., Washington	\$40,443,840	17.1	\$73,058,243	31.0	\$22,560,301	9.8	\$11,797,505	5.0	\$39,364,895	16.6	*\$44,996,155	19.4	\$2,940,504	06	1.1	\$235,161,443	06
Ass't Treas. U. S., Baltimore	2,321,665	10.5	14,178,753	64.4	66,272	0.3	244,030	1.1	3,000,330	13.6	1,296,235	5.9	925,976	01	4.2	22,033,261	01
Ass't Treas. U. S., New York	6,450,410	1.7	159,215,431	40.6	28,277,901	7.2	136,900,350	34.9	34,013,163	8.7	15,003,587	3.8	12,043,348	89	3.1	391,904,190	89
Ass't Treas. U. S., Philadelphia	4,204,103	6.8	39,618,343	64.5	2,190,354	3.5	983,220	1.5	8,612,340	14.1	3,792,066	6.2	2,068,834	48	3.4	61,469,260	48
Ass't Treas. U. S., Boston	9,329,089	13.1	47,618,317	67.1	798,701	1.2	2,729,640	3.8	6,170,790	8.6	3,383,643	4.8	1,029,489	20	1.4	71,059,669	20
Ass't Treas. U. S., Cincinnati	2,002,995	9.8	8,184,500	40.2	1,892,195	9.0	782,480	3.8	4,897,820	24.1	1,955,848	9.6	712,761	72	3.5	20,368,599	72
Ass't Treas. U. S., Chicago	4,100,043	12.0	9,672,398	28.2	8,465,157	25.6	792,780	2.3	6,738,430	19.6	3,100,300	9.0	1,125,238	27	3.3	34,294,346	27
Ass't Treas. U. S., Saint Louis	2,804,640	11.2	10,626,300	42.4	1,567,985	6.3	570,120	2.3	5,838,590	23.2	2,966,425	11.8	711,287	59	2.8	25,085,347	59
Ass't Treas. U. S., New Orleans	1,350,290	7.6	4,023,115	22.7	3,221,199	18.2	3,758,560	21.2	2,296,320	13.0	2,714,299	15.3	356,164	90	2.0	17,719,947	90
Ass't Treas. U. S., San Francisco	.....	.....	576,252	3.0	15,350,352	79.2	52,210	0.3	30,450	0.2	2,929,095	15.0	441,167	63	2.3	19,388,526	63
Total	73,007,075	8.1	366,771,652	40.8	84,639,417	9.4	158,610,895	17.7	110,963,128	12.4	*82,137,653	9.1	22,354,772	75	2.5	898,484,592	75
Disbursements at office of—																	
Treas. U. S., Washington	.....	.....	72,117,794	86.0	152,277	0.1	1,398,540	2.0	6,448,674	7.7	2,617,295	3.1	728,057	27	1.1	83,462,627	27
Ass't Treas. U. S., Baltimore	12,320,610	.....	16,435,825	74.5	76,324	0.4	1,196,670	5.4	1,886,280	8.6	1,349,855	6.1	1,103,330	51	5.0	24,368,894	51
Ass't Treas. U. S., New York	16,452,000	.....	158,390,003	45.4	15,478,700	4.4	95,203,960	27.3	51,219,113	14.7	16,652,587	4.8	11,912,345	06	3.4	355,249,308	06
Ass't Treas. U. S., Philadelphia	14,213,000	.....	45,370,527	72.1	1,625,174	2.7	1,485,130	2.4	8,167,640	12.8	3,482,706	5.5	2,838,569	48	4.5	67,182,746	48
Ass't Treas. U. S., Boston	19,307,000	.....	48,405,373	75.4	2,395,637	3.6	3,284,350	5.0	4,203,510	6.4	4,740,774	7.3	1,576,303	88	2.3	73,912,947	88
Ass't Treas. U. S., Cincinnati	12,002,995	.....	7,691,281	43.4	747,120	4.2	857,480	4.9	4,822,820	27.2	2,640,348	14.9	960,776	92	5.4	19,722,820	92
Ass't Treas. U. S., Chicago	14,100,043	.....	8,244,058	22.7	8,711,217	24.2	885,780	2.4	6,842,430	18.8	7,959,736	21.9	3,652,140	35	10.0	40,395,404	35
Ass't Treas. U. S., Saint Louis	12,796,000	.....	10,795,667	48.6	1,897,985	8.5	453,610	2.1	5,672,560	25.5	2,371,635	10.7	1,021,093	39	4.6	25,008,550	39
Ass't Treas. U. S., New Orleans	11,354,000	.....	3,902,663	15.4	1,490,000	5.9	3,847,440	15.2	3,805,120	15.0	11,712,779	46.3	559,482	55	2.2	26,671,484	55
Ass't Treas. U. S., San Francisco	.....	.....	840,186	1.8	45,625,972	94.2	52,210	0.1	30,450	0.1	938,514	1.9	931,503	23	1.9	48,418,835	23
Total	32,545,648	.....	372,133,977	50.9	78,200,406	10.7	108,665,170	14.8	98,098,597	12.7	54,466,229	7.4	25,283,602	14	3.5	764,393,629	14
Redemptions during the year	39,392,572	.....	.....	.....	.....	.....	10,188,895	.....	28,523,971	.....	.....	.....	.....	.....	.....	78,105,438	00
Total	71,938,220	.....	372,133,977	.....	78,200,406	.....	118,854,065	.....	121,622,568	.....	54,466,229	.....	25,283,602	14	.....	842,499,067	14
Net increase of amount on hand	1,068,855	.....	.....	.....	6,439,011	.....	39,756,830	.....	.....	.....	27,671,424	.....	.....	.....	.....	.....	.....
Net decrease of amount on hand	.....	.....	5,362,325	.....	.....	.....	.....	.....	10,659,440	.....	.....	.....	2,928,829	89	.....	.....	.....

\* Including \$30,250,000 transferred from mints.

† Transferred to Washington for redemption.

**No. 8.—RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year 1886, as shown by WARRANTS PAID.**

Receipts covered into the Treasury .....	\$26,593,885 64
Receipts by postmasters .....	26,403,249 62
Total net receipts .....	52,997,185 26
Balance due the United States June 30, 1885 .....	3,115,850 11
Total .....	56,112,985 37
Expenditures by Treasurer on warrants .....	24,279,836 10
Expenditures by postmasters .....	26,403,249 62
Total expenditures .....	50,682,585 72
Balance due the United States June 30, 1886 .....	5,430,399 65
Total .....	56,112,985 37

NOTE.—Of the receipts covered into the Treasury the sum of \$8,714,422.02 was appropriated by acts of Congress to make good deficiencies in the postal revenues.

**No. 9.—SEMI-ANNUAL DUTY ASSESSED upon and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from 1864 to 1886, 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	1,067,530 86	133,251 15	1,954,029 60
1866 .....	2,106,785 30	2,633,102 77	408,947 74	5,146,835 81
1867 .....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868 .....	2,946,243 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 .....	3,353,136 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
1886 .....	2,592,021 33	.....	.....	2,592,021 33
Total .....	63,796,798 55	60,940,067 16	7,855,887 74	132,592,753 45

**No. 10.—STATEMENT** *by* **LOANS of UNITED STATES BONDS HELD in TRUST for NATIONAL BANKS** June 30, 1886, *and of CHANGES during the fiscal year 1886 in the CHARACTER of BONDS HELD.*

Title of loan.	Bonds held in trust June 30, 1885—			Deposits and withdrawals during fiscal year—				Bonds held in trust June 30, 1886—		
				For circulation.		For public deposits.				
	For circula- tion.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	With- drawn.	For circula- tion.	For public deposits.	Total.
6 PER CENT. Bonds issued to Pacific Railroads .....	\$3, 520, 000	\$120, 000	\$3, 640, 000	\$60, 000	\$15, 000	.....	.....	\$3, 565, 000	\$120, 000	\$3, 685, 000
4½ PER CENT. Funded Loan of 1891.....	48, 483, 050	2, 040, 000	50, 523, 050	7, 205, 600	5, 204, 450	\$1, 347, 000	\$600, 000	50, 484, 200	2, 787, 000	53, 271, 200
4 PER CENT. Funded Loan of 1907 .....	117, 901, 300	7, 552, 000	125, 453, 300	7, 788, 800	11, 546, 600	2, 029, 000	1, 010, 000	114, 143, 500	8, 571, 000	122, 714, 500
3 PER CENT. Loan of July 12, 1882.....	142, 240, 850	7, 895, 000	150, 135, 850	5, 700, 500	40, 159, 250	2, 794, 000	2, 507, 100	107, 782, 100	8, 181, 900	115, 964, 000
Total .....	312, 145, 200	17, 607, 000	329, 752, 200	20, 754, 900	56, 925, 300	6, 170, 000	4, 117, 100	275, 974, 800	19, 659, 900	295, 634, 700

**No. 11.—REDEMPTIONS** *of* **UNITED STATES CURRENCY** *for the fiscal year 1886, and TOTAL REDEMPTIONS to June 30, 1886.*

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes re- deemed.
	To June 30, 1885.	In fiscal year.	To June 30, 1886.	To June 30, 1885.	In fiscal year.	To June 30, 1886.	
Old Demand Notes .....	\$59,969,921 25	\$505 00	\$59,970,426 25	\$2,131 25		\$2,131 25	\$59,972,557 50
United States Notes .....	1,647,044,925 50	63,000,000 00	1,710,044,925 50	180,686 50	\$4,066 00	184,152 50	1,710,229,078 00
One and Two Year Notes .....	210,931,023 00	1,830 00	210,932,853 00	392 00		392 00	210,933,245 00
Compound Interest Notes .....	266,389,990 00	5,310 00	266,395,300 00	420 00		480 00	266,395,780 00
Fractional Currency .....	353,259,008 40	10,088 36	353,269,096 76	141,721 15	50 62	141,771 77	353,410,868 53
Silver Certificates .....	73,648,354 00	28,523,971 00	102,172,325 00	426 00	339 00	765 00	102,173,090 00
Gold Certificates of 1882 .....	53,419,140 00	10,054,035 00	63,473,175 00	20 00	15 00	35 00	63,473,210 00
Total .....	2,664,662,362 15	101,595,739 36	2,766,258,101 51	325,256 90	4,470 62	329,727 52	2,766,587,829 03



**No. 12.—UNITED STATES CURRENCY of each issue OUTSTANDING at the close of each fiscal year from 1862 to 1886.**

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	337,646,589 00	.....	.....	\$20,192,456 00	411,223,045 00
1864.....	789,037 50	447,300,203 10	\$172,620,550 00	\$6,060,000 00	22,324,283 10	649,094,073 70
1865.....	472,603 50	431,066,427 99	50,625,170 00	191,721,470 00	25,033,128 76	698,918,800 25
1866.....	272,162 75	400,783,305 85	8,439,540 50	172,369,941 00	27,008,275 36	608,870,825 46
1867.....	208,432 50	371,783,597 00	1,325,889 50	134,774,981 00	28,474,623 02	536,507,523 02
1868.....	143,912 00	356,000,000 00	716,212 00	54,608,230 00	32,727,908 47	444,196,202 47
1869.....	123,739 25	356,000,000 00	347,772 00	3,063,410 00	32,114,637 36	391,649,558 61
1870.....	106,256 00	356,000,000 00	253,952 00	2,191,670 00	59,878,684 48	396,430,562 48
1871.....	96,505 50	356,000,000 00	205,992 00	814,280 00	40,582,871 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	180,805 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	29,403,137 34	380,627,976 84
1878.....	62,297 50	346,681,016 00	90,475 00	274,780 00	16,547,768 77	363,656,337 27
1879.....	61,470 00	346,681,016 00	86,845 00	260,650 00	15,842,610 11	362,932,591 11
1880.....	60,975 00	346,681,016 00	82,815 00	243,310 00	15,590,892 70	362,659,008 70
1881.....	60,535 00	346,681,016 00	80,715 00	235,280 00	15,481,891 65	362,539,437 65
1882.....	59,695 00	346,681,016 00	77,125 00	223,560 00	15,423,186 10	362,464,582 10
1883.....	58,985 00	346,681,016 00	71,915 00	214,770 00	15,376,629 14	362,403,315 14
1884.....	58,440 00	346,681,016 00	71,335 00	211,790 00	15,355,999 64	362,378,580 64
1885.....	57,950 00	346,681,016 00	68,585 00	204,970 00	15,340,114 21	362,352,635 21
1886.....	57,445 00	346,681,016 00	66,755 00	199,660 00	15,330,025 85	362,334,901 85

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, 1886:

	One and two year notes.	Compound interest notes.
On hand undestroyed at beginning of the fiscal year.....	\$560	\$2,140
Redemptions during the fiscal year.....	1,490	5,560
Total.....	2,050	7,700
Destroyed during the fiscal year:		
Account of redemptions during the fiscal year.....	1,270	3,170
Account of redemptions during fiscal year 1885.....	560	2,140
On hand undestroyed July 1, 1886.....	220	2,390
Total.....	2,050	7,700

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886.**

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
5s.....	\$21,800,000 00	\$21,776,885 00	\$145 00	\$21,777,030 00	\$22,970 00	0.1
10s.....	20,030,000 00	20,008,805 00	200 00	20,009,005 00	20,995 00	0.1
20s.....	18,200,000 00	18,186,360 00	160 00	18,186,520 00	13,480 00	0.1
Total.....	60,030,000 00	59,972,050 00	505 00	59,972,555 00	57,445 00	0.1

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION  
ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886—  
Continued.**

**UNITED STATES NOTES, NEW ISSUE.**

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per- centage out- stand- ing to amount issued.
1s.....	\$28,351,348 00	\$27,560,430 15	\$3,875 70	\$27,564,305 85	\$787,042 15	2.8
2s.....	34,071,128 00	33,458,703 80	6,421 00	33,465,124 80	606,003 20	1.8
5s.....	101,000,000 00	100,270,113 75	76,370 50	100,346,484 25	653,515 75	0.6
10s.....	118,010,000 00	114,105,731 00	153,555 00	114,259,316 00	3,750,684 00	3.2
20s.....	102,920,000 00	100,421,869 00	178,244 00	100,600,113 00	2,319,887 00	2.3
50s.....	30,055,200 00	29,704,985 00	30,900 00	29,735,885 00	319,315 00	1.1
100s.....	40,000,000 00	39,472,290 00	73,800 00	39,546,090 00	453,010 00	1.1
500s.....	58,986,000 00	58,627,000 00	98,500 00	58,725,500 00	260,500 00	0.4
1,000s.....	155,928,000 00	155,459,500 00	232,000 00	155,691,500 00	236,500 00	0.2
Unknown.....		135,000 00		135,000 00		
Deduct for unknown denominations de- stroyed in Chicago fire.....					9,387,357 10	
					135,000 00	
Total.....	669,321,676 00	659,215,622 70	853,696 20	660,069,318 90	9,252,357 10	1.4

**UNITED STATES NOTES, ISSUE OF 1869.**

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per- centage out- stand- ing to amount issued.
1s.....	\$42,456,812 00	\$41,990,636 25	\$21,602 80	\$42,012,239 05	\$444,572 95	1
2s.....	50,511,920 00	50,040,808 60	29,883 80	50,070,692 40	441,227 60	0.9
5s.....	50,581,760 00	48,570,118 75	430,080 50	49,000,199 25	1,581,560 75	3.1
10s.....	85,221,240 00	76,741,374 00	1,874,865 00	78,616,239 00	6,605,001 00	7.8
20s.....	73,162,400 00	63,495,404 00	1,868,918 00	65,364,322 00	7,798,078 00	10.7
50s.....	30,200,000 00	28,440,020 00	287,440 00	28,727,460 00	1,472,540 00	4.9
100s.....	37,104,000 00	33,242,650 00	656,600 00	33,899,250 00	3,204,750 00	8.6
500s.....	44,890,000 00	44,574,500 00	37,500 00	44,612,000 00	278,000 00	0.6
1,000s.....	79,700,000 00	77,105,000 00	612,000 00	77,717,000 00	1,983,000 00	2.5
Unknown.....		865,000 00		865,000 00		
Deduct for unknown denominations de- stroyed in Chicago fire.....					23,808,730 30	
					865,000 00	
Total.....	493,828,132 00	465,065,511 60	5,818,890 10	470,884,401 70	22,943,730 30	4.6

**UNITED STATES NOTES, ISSUE OF 1874.**

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per- centage out- stand- ing to amount issued.
1s.....	\$18,988,000 00	\$18,802,379 10	\$14,392 00	\$18,816,771 10	\$171,228 90	0.9
2s.....	16,520,000 00	16,365,407 00	16,896 80	16,382,303 80	137,696 20	0.8
50s.....	24,460,000 00	19,166,785 00	783,045 00	19,949,830 00	4,510,170 00	18.4
500s.....	28,000,000 00	26,221,500 00	614,000 00	26,835,500 00	1,164,500 00	4.2
Total.....	87,968,000 00	80,556,071 10	1,428,333 80	81,984,404 90	5,983,595 10	6.8

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886—**  
Continued.

## UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
1s.....	\$26,212,000 00	\$25,814,657 20	\$58,185 10	\$25,872,842 30	\$339,157 70	1.3
2s.....	23,036,000 00	22,549,012 60	107,043 20	22,656,055 80	379,944 20	1.7
5s.....	46,150,000 00	42,498,781 50	1,132,875 00	43,631,656 50	2,558,343 50	5.5
10s.....	23,660,000 00	19,022,581 00	1,276,261 00	20,298,842 00	3,361,158 00	14.2
20s.....	25,000,000 00	18,211,126 00	1,453,704 00	19,664,830 00	5,355,170 00	21.4
50s.....	2,000,000 00	1,377,430 00	107,550 00	1,484,980 00	515,020 00	25.8
100s.....	16,200,000 00	10,788,350 00	1,078,500 00	11,866,850 00	4,339,150 00	26.7
500s.....	28,400,000 00	25,350,000 00	745,000 00	26,095,000 00	2,305,000 00	8.1
Total.....	190,688,000 00	165,601,938 30	5,939,118 30	171,541,056 60	19,146,943 40	10.0

## UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and ceased May 12, 1884.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
1s.....	\$12,512,000 00	\$12,137,233 80	\$92,940 50	\$12,230,174 30	\$281,825 70	2.3
2s.....	9,352,000 00	9,040,553 80	92,592 00	9,133,145 80	218,854 20	2.3
5s.....	30,160,000 00	26,230,041 00	1,331,184 00	27,561,225 00	2,598,775 00	8.6
10s.....	26,000,000 00	19,006,025 00	1,972,092 00	20,978,117 00	5,021,883 00	19.3
20s.....	34,800,000 00	22,023,202 00	2,784,470 00	24,807,672 00	9,992,328 00	28.7
50s.....	10,500,000 00	5,727,235 00	742,045 00	6,469,280 00	4,030,720 00	38.4
100s.....	20,200,000 00	9,821,620 00	2,713,390 00	12,535,010 00	7,664,990 00	37.9
500s.....	12,000,000 00	3,292,500 00	2,782,500 00	6,075,000 00	5,925,000 00	49.4
1,000s.....	24,000,000 00	10,309,000 00	4,635,000 00	14,944,000 00	9,056,000 00	37.7
5,000s.....	20,000,000 00	19,900,000 00	40,000 00	19,940,000 00	60,000 00	0.3
10,000s.....	40,000,000 00	39,960,000 00	30,000 00	39,990,000 00	10,000 00	0.0
Total.....	239,524,000 00	177,447,410 60	17,216,213 50	194,663,624 10	44,860,375 00	18.7

## UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
1s.....	\$55,168,000 00	\$32,430,761 70	\$7,157,143 30	\$39,587,905 00	\$15,580,095 00	28.2
2s.....	48,000,000 00	24,741,493 00	6,837,862 80	31,579,355 80	16,420,644 20	34.2
5s.....	113,300,000 00	26,344,900 00	8,718,076 00	35,062,976 00	78,237,024 00	69.1
10s.....	61,840,000 00	11,356,143 00	2,563,922 00	13,920,065 00	47,919,935 00	77.5
20s.....	33,440,000 00	2,924,290 00	902,794 00	3,827,084 00	29,612,916 00	88.6
50s.....	13,600,000 00	938,350 00	217,650 00	1,156,000 00	12,443,500 00	91.5
100s.....	17,900,000 00	482,300 00	1,714,800 00	2,197,100 00	15,702,900 00	87.7
500s.....	2,750,000 00	3,500 00	255,500 00	259,000 00	2,491,000 00	90.6
1,000s.....	29,500,000 00	38,000 00	3,370,000 00	3,414,000 00	26,086,000 00	88.4
Total.....	375,498,000 00	99,260,237 70	31,743,748 10	131,003,985 80	244,494,014 20	65.1

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886—**  
Continued.

**ONE YEAR NOTES OF 1863.**

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
10s.....	\$6,200,000 00	\$6,192,525 00	\$140 00	\$6,192,665 00	\$7,335 00	0.1
20s.....	16,440,000 00	16,423,700 00	740 00	16,424,440 00	15,560 00	0.1
50s.....	8,240,000 00	8,232,900 00	250 00	8,233,150 00	6,850 00	0.1
100s.....	13,640,000 00	13,632,200 00	500 00	13,632,700 00	7,300 00	0.1
Unknown .....		90 00		90 00		
Deduct for unknown denominations de- stroyed .....					37,045 00	
					90 00	
<b>Total .....</b>	<b>44,520,000 00</b>	<b>44,481,415 00</b>	<b>1,630 00</b>	<b>44,483,045 00</b>	<b>36,955 00</b>	<b>0.1</b>

**TWO YEAR NOTES OF 1863.**

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
50s.....	\$6,800,000 00	\$6,793,250 00	\$150 00	\$6,793,400 00	\$6,600 00	0.1
100s.....	9,680,000 00	9,677,000 00		9,677,000 00	3,000 00	0.0
<b>Total .....</b>	<b>16,480,000 00</b>	<b>16,470,250 00</b>	<b>150 00</b>	<b>16,470,400 00</b>	<b>9,600 00</b>	<b>0.1</b>

**TWO YEAR COUPON NOTES OF 1863.**

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
50s.....	\$5,905,600 00	\$5,903,550 00	\$50 00	\$5,903,600 00	\$2,000 00	0.0
100s.....	14,484,400 00	14,476,200 00		14,476,200 00	8,200 00	0.1
500s.....	40,302,000 00	40,300,500 00		40,300,500 00	1,500 00	0.0
1,000s.....	89,308,000 00	89,289,000 00		89,289,000 00	19,000 00	0.0
Unknown .....		10,500 00		10,500 00		
Deduct for unknown denominations de- stroyed .....					30,700 00	
					10,500 00	
<b>Total .....</b>	<b>150,000,000 00</b>	<b>149,979,750 00</b>	<b>50 00</b>	<b>149,979,800 00</b>	<b>20,200 00</b>	<b>0.1</b>

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886—**  
Continued.

## COMPOUND INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1886.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
10s.....	\$23,285,200 00	\$23,257,080 00	\$1,100 00	\$23,258,180 00	\$27,020 00	0.1
20s.....	30,125,840 00	30,081,990 00	1,460 00	30,083,450 00	42,390 00	0.1
50s.....	60,824,000 00	60,748,900 00	1,850 00	60,750,750 00	73,250 00	0.1
100s.....	45,094,400 00	45,056,500 00	900 00	45,057,400 00	37,000 00	0.1
500s.....	67,845,000 00	67,833,000 00	.....	67,833,000 00	13,000 00	0.0
1,000s.....	39,420,000 00	39,413,000 00	.....	39,413,000 00	7,000 00	0.0
Total .....	266,595,440 00	266,390,470 00	5,310 00	266,395,780 00	199,660 00	0.1

## FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
5 cents.....	\$2,242,889 00	\$1,214,625 70	\$18 35	\$1,214,644 05	\$1,023,244 95	45.9
10 cents.....	4,115,378 00	2,871,514 60	20 11	2,871,534 71	1,243,843 29	30.2
25 cents.....	5,225,696 00	4,186,670 53	18 95	4,186,689 48	1,039,006 52	19.9
50 cents.....	8,631,672 00	7,661,481 89	29 70	7,661,511 59	970,160 41	11.2
Total .....	20,215,635 00	15,934,292 72	87 11	15,934,379 83	4,281,255 17	21.2

## FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
5 cents.....	\$2,794,826 10	\$2,096,213 54	\$35 85	\$2,096,249 39	\$698,576 71	25.0
10 cents.....	6,176,084 30	5,263,949 64	25 85	5,263,975 49	912,108 81	14.8
25 cents.....	7,648,341 25	6,902,990 46	19 75	6,903,010 21	745,331 04	9.7
50 cents.....	6,545,232 00	5,794,905 60	27 65	5,794,933 25	750,298 75	11.5
Total .....	23,164,483 65	20,058,059 24	109 10	20,058,168 34	3,106,315 31	13.4

## FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Per-centage out-standing to amount issued.
3 cents.....	\$601,923 90	\$511,632 28	\$6 14	\$511,638 42	\$90,285 48	14.9
5 cents.....	657,002 75	524,564 16	26 13	524,590 29	132,412 46	20.1
10 cents.....	16,976,134 50	15,924,567 50	126 64	15,924,694 14	1,051,440 36	6.2
15 cents.....	1,352 40	75 46	.....	75 46	1,276 94	94.4
25 cents.....	31,143,188 75	30,241,185 15	285 12	30,241,470 27	901,718 48	2.9
50 cents.....	36,735,426 50	35,923,826 30	462 45	35,929,288 75	806,137 75	2.2
Total .....	86,115,028 80	83,130,850 85	906 48	83,131,757 33	2,983,271 47	3.5

**No. 13.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1886—Continued.**

**FRACTIONAL CURRENCY, FOURTH ISSUE.**

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Percentage outstanding to amount issued.
10 cents.....	\$34,940,960 00	\$33,563,721 72	\$547 04	\$33,564,268 76	\$1,376,691 24	3.9
15 cents.....	5,304,216 00	5,063,913 18	133 14	5,064,046 32	240,169 68	4.5
25 cents.....	58,922,256 00	57,892,023 81	1,199 82	57,893,223 63	1,029,032 37	1.7
50 cents.....	77,399,600 00	76,322,125 00	1,935 15	76,324,061 15	1,075,538 85	1.4
Unknown.....		32,000 00		32,000 00		
Deduct for unknown denominations destroyed in Chicago fire.....					3,721,432 14	
					32,000 00	
Total.....	176,567,032 00	172,873,783 71	3,816 15	172,877,599 86	3,689,432 14	2.1

**FRACTIONAL CURRENCY, FIFTH ISSUE.**

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.	Percentage outstanding to amount issued.
10 cents.....	\$19,989,900 00	\$19,497,224 06	\$1,099 20	\$19,498,323 26	\$491,576 74	2.5
25 cents.....	36,092,000 00	35,501,045 86	2,399 62	35,503,445 48	588,554 52	1.6
50 cents.....	6,580,000 00	6,388,708 80	1,670 70	6,390,379 50	189,620 50	2.9
Total.....	62,661,900 00	61,386,978 72	5,169 52	61,392,148 24	1,269,751 76	2.0

**RECAPITULATION.**

Issue.	Total issued.	Face value of notes redeemed to June 30, 1886 (see statement 11).	Less deductions for mutilations since May 11, 1875, not covered into Treasury.	Redeemed to June 30, 1886, as shown by cash statement.	Outstanding June 30, 1886.
Old demand notes.....	\$60,030,000 00	\$59,972,357 50	\$2 50	\$59,972,555 00	\$57,445 00
United States notes.....	2,056,827,808 00	1,710,229,078 00	82,286 00	1,710,146,792 00	346,681,016 00
One and two year notes.....	211,000,000 00	210,933,245 00		210,933,245 00	66,755 00
Compound interest notes.....	266,595,440 00	266,395,780 00		266,395,780 00	199,660 00
Fractional currency.....	368,724,079 45	353,410,868 53	16,814 93	353,394,053 60	15,330,025 85
Total.....	2,963,177,327 45	2,600,941,529 03	99,103 43	2,600,842,425 60	362,334,901 85

**No. 14.—COMPARATIVE STATEMENT of the ISSUE and REDEMPTION of UNITED STATES NOTES for the last four fiscal years.**

Date.	Small notes issued.						Small notes redeemed.					
	1s.	2s.	5s.	10s.	20s.	Total issued.	Total redeemed.	1s.	2s.	5s.	10s.	20s.
July, 1883.....	\$1,300,000	\$1,240,000	\$860,000	\$440,000	\$80,000	\$3,920,000	\$4,998,284 00	\$710,691 00	\$604,708 00	\$1,431,965 00	\$1,186,500 00	\$1,064,420 00
August, 1883.....	1,312,000	1,096,000	1,780,000	.....	.....	4,188,000	4,653,440 00	672,650 00	547,500 00	1,334,750 00	1,097,540 00	1,001,000 00
September, 1883.....	1,864,000	952,000	2,060,000	680,000	400,000	5,956,000	4,583,981 00	720,474 00	602,122 00	1,300,955 00	1,019,250 00	941,180 00
October, 1883.....	924,000	776,000	2,680,000	1,600,000	400,000	6,380,000	5,180,100 00	821,500 00	677,100 00	1,468,000 00	1,191,500 00	1,022,000 00
November, 1883.....	1,236,000	920,000	1,300,000	2,440,000	1,280,000	7,176,000	5,708,729 00	942,738 00	758,326 00	1,566,245 00	1,295,260 00	1,156,160 00
December, 1883.....	1,204,000	1,160,000	1,880,000	1,640,000	480,000	6,364,000	5,494,950 00	930,350 00	792,100 00	1,498,500 00	1,214,000 00	1,060,000 00
January, 1884.....	720,000	1,056,000	1,480,000	1,160,000	1,280,000	6,336,000	7,253,161 00	1,298,415 00	1,081,386 00	2,062,140 00	1,542,820 00	1,268,400 00
February, 1884.....	288,000	400,000	2,620,000	1,600,000	80,000	3,548,000	6,754,728 00	1,061,049 00	904,404 00	1,887,265 00	1,538,010 00	1,364,000 00
March, 1884.....	.....	.....	2,260,000	440,000	1,040,000	3,740,000	5,118,350 00	807,750 00	690,600 00	1,434,620 00	1,154,620 00	1,026,760 00
April, 1884.....	.....	.....	1,600,000	920,000	1,040,000	3,560,000	4,979,959 00	680,054 00	573,600 00	1,476,765 00	1,201,540 00	1,048,000 00
May, 1884.....	.....	.....	2,580,000	1,800,000	1,440,000	5,820,000	6,554,204 00	689,855 00	601,904 00	1,924,275 00	1,704,090 00	1,634,080 00
June, 1884.....	95,236	208,000	2,320,000	880,000	1,120,000	4,623,236	5,229,450 00	683,982 00	596,758 00	1,641,690 00	1,220,740 00	1,086,280 00
<b>Total.....</b>	<b>8,943,236</b>	<b>7,808,000</b>	<b>23,420,000</b>	<b>12,160,000</b>	<b>9,280,000</b>	<b>61,611,236</b>	<b>66,509,336 00</b>	<b>10,019,508 00</b>	<b>8,434,568 00</b>	<b>19,017,170 00</b>	<b>15,365,870 00</b>	<b>13,672,280 00</b>
July, 1884.....	272,000	822,000	2,800,000	2,160,000	1,760,000	7,824,000	5,413,617 00	772,510 00	691,012 00	1,493,535 00	1,274,540 00	1,182,020 00
August, 1884.....	1,040,000	1,400,000	600,000	360,000	480,000	3,880,000	5,316,750 00	756,460 00	673,600 00	1,509,230 00	1,265,500 00	1,112,000 00
September, 1884.....	1,012,000	1,192,000	2,120,000	1,640,000	240,000	6,204,000	5,157,067 00	832,155 00	717,902 00	1,411,090 00	1,111,010 00	1,085,000 00
October, 1884.....	1,176,000	1,456,000	2,940,000	440,000	80,000	6,092,000	5,966,094 00	1,035,250 00	916,634 00	1,545,080 00	1,304,030 00	1,165,100 00
November, 1884.....	1,008,000	1,136,000	1,620,000	1,090,000	960,000	5,724,000	6,046,184 00	1,000,898 00	900,126 00	1,639,060 00	1,341,250 00	1,194,800 00
December, 1884.....	880,000	800,000	1,240,000	320,000	800,000	4,040,000	6,282,396 00	1,129,336 00	974,385 00	1,766,175 00	1,290,280 00	1,122,220 00
January, 1885.....	823,153	752,000	1,260,000	960,000	1,120,000	4,915,153	7,272,785 00	1,382,967 00	1,214,518 00	2,141,800 00	1,409,500 00	1,124,000 00
February, 1885.....	1,024,000	808,000	1,140,000	640,000	880,000	4,492,000	5,618,179 00	973,185 00	861,064 00	1,591,000 00	1,265,710 00	927,220 00
March, 1885.....	1,152,000	1,008,000	1,360,000	480,000	1,040,000	5,040,000	6,196,507 00	1,220,152 00	1,058,110 00	1,714,825 00	1,205,040 00	998,380 00
April, 1885.....	1,120,000	992,000	1,960,000	600,000	640,000	4,312,000	6,402,968 00	1,136,077 00	999,296 00	1,814,105 00	1,336,170 00	1,117,320 00
May, 1885.....	408,000	272,000	2,000,000	840,000	880,000	4,400,000	4,420,256 00	808,150 00	716,356 00	1,125,250 00	925,500 00	845,000 00
June, 1885.....	272,000	208,000	1,260,000	200,000	880,000	2,820,000	4,432,150 00	848,196 00	735,804 00	1,134,030 00	899,060 00	815,060 00
<b>Total.....</b>	<b>10,187,153</b>	<b>10,856,000</b>	<b>19,300,000</b>	<b>9,640,000</b>	<b>9,760,000</b>	<b>59,743,153</b>	<b>63,524,953 00</b>	<b>11,895,276 00</b>	<b>10,458,817 00</b>	<b>18,855,110 00</b>	<b>14,627,630 00</b>	<b>12,688,120 00</b>
July, 1885.....	.....	1,180,000	520,000	80,000	1,780,000	2,239,150 00	451,023 00	396,412 00	574,035 00	440,600 00	397,080 00	.....
August, 1885.....	.....	1,460,000	1,100,000	1,040,000	3,660,000	3,161,550 00	590,694 90	528,951 60	795,945 50	644,736 00	601,222 00	.....
September, 1885.....	.....	3,880,000	2,480,000	1,440,000	7,800,000	3,263,500 00	647,617 00	607,798 00	827,035 00	634,030 00	547,020 00	.....
October, 1885.....	.....	4,540,000	4,600,000	1,860,000	10,560,000	3,015,100 50	559,268 50	526,772 00	792,510 00	576,630 00	559,920 00	.....
November, 1885.....	.....	5,860,000	680,000	560,000	7,460,000	2,895,140 00	550,176 50	524,946 00	783,477 50	552,520 00	484,020 00	.....
December, 1885.....	.....	1,680,000	360,000	1,680,000	3,260,000	3,211,819 50	619,262 50	574,489 00	879,852 00	611,712 00	526,504 00	.....
January, 1886.....	.....	.....	.....	.....	.....	4,218,750 00	777,458 00	772,732 00	1,185,980 00	788,280 00	694,300 00	.....
February, 1886.....	.....	.....	160,000	320,000	480,000	3,787,550 00	619,649 00	611,450 00	1,101,761 00	739,690 00	715,000 00	.....
March, 1886.....	.....	.....	.....	.....	.....	3,665,750 00	633,121 00	647,244 00	1,078,835 00	681,170 00	625,380 00	.....
April, 1886.....	.....	1,520,000	.....	640,000	2,160,000	3,693,210 00	652,746 00	627,451 00	1,110,286 00	680,727 00	622,000 00	.....
May, 1886.....	.....	300,000	.....	.....	300,000	3,933,310 00	625,015 00	629,892 00	1,261,709 00	728,410 00	688,284 00	.....
June, 1886.....	.....	900,000	.....	.....	900,000	4,031,450 00	622,108 00	642,562 00	1,297,160 00	762,220 00	707,400 00	.....
<b>Total.....</b>	<b>.....</b>	<b>.....</b>	<b>21,320,000</b>	<b>9,960,000</b>	<b>7,120,000</b>	<b>38,400,000</b>	<b>41,186,280 00</b>	<b>7,348,139 40</b>	<b>7,090,699 50</b>	<b>11,683,526 00</b>	<b>7,840,725 00</b>	<b>7,168,130 00</b>

TREASURER OF THE UNITED STATES.

**No. 14.—COMPARATIVE STATEMENT of the ISSUE and REDEMPTION of UNITED STATES NOTES for the last four fiscal years—Cont'd.**

Date.	Large notes issued.							Large notes redeemed.						
	50s.	100s.	500s.	1,000s.	5,000s.	10,000s.	Total issued.	Total redeemed.	50s.	100s.	500s.	1,000s.	5,000s.	10,000s.
July, 1883	\$400,000	\$438,300	\$900,000	\$600,000			\$2,338,300	\$1,260,300	\$400,600	\$422,200	\$164,500	\$268,000	\$5,000	
August, 1883	400,000	331,200		1,400,000			2,131,200	1,665,800	406,200	524,600	348,000	862,000	15,000	\$10,000
September, 1883		225,900					225,900	1,597,950	530,250	519,700	308,000	195,000	25,000	20,000
October, 1883		156,700					156,700	1,358,600	336,000	556,100	180,500	259,000	15,000	10,000
November, 1883		138,500					138,500	1,565,800	384,400	448,900	136,500	571,000	15,000	10,000
December, 1883		258,900					258,900	1,128,000	297,400	357,600	337,000	136,000		
January, 1884	200,000	287,500		1,800,000			2,287,500	1,370,400	366,900	384,000	418,500	91,000	90,000	20,000
February, 1884		340,000	2,000,000	2,200,000			4,540,000	1,334,200	414,200	400,000	215,000	285,000	10,000	10,000
March, 1884	400,000	142,000		2,500,000			3,042,000	1,663,700	378,000	490,700	405,000	375,000	5,000	10,000
April, 1884	800,000	108,000	500,000	1,500,000			2,908,000	1,488,100	396,900	502,200	255,000	324,000		10,000
May, 1884	1,200,000	1,610,000	1,500,000				4,310,000	3,576,000	481,600	681,400	182,000	2,231,000		
June, 1884	800,000	1,200,000					2,000,000	1,432,050	484,550	611,000	134,500	197,000	5,000	
Total	4,200,000	5,237,000	4,900,000	10,000,000			24,337,000	19,438,900	4,877,000	5,598,400	3,084,500	5,294,000	185,000	100,000
July, 1884	200,000						200,000	2,613,500	626,600	905,900	568,000	503,000	10,000	
August, 1884	200,000	2,447,000		100,000			2,747,000	1,310,250	393,350	492,900	222,000	197,000	5,000	
September, 1884		226,000					226,000	1,272,950	346,550	537,900	195,500	193,000		
October, 1884	600,000	96,200		1,700,000			2,396,200	2,518,200	447,200	823,500	742,500	495,000	10,000	
November, 1884	400,000	509,800		1,000,000			1,909,800	1,600,800	465,700	758,100	192,000	170,000	5,000	10,000
December, 1884	800,000	500,000	200,000	2,200,000			3,700,000	1,446,700	425,800	637,900	179,000	204,000		
January, 1885	800,000	423,000	200,000	2,000,000			3,428,000	1,067,450	378,750	441,200	129,500	118,000		
February, 1885	600,000	260,000	300,000	900,000			2,060,000	933,850	350,350	403,500	78,000	162,000		
March, 1885	600,000	87,000	300,000	1,200,000			2,187,000	1,031,150	325,950	464,700	132,500	108,000		
April, 1885	200,000	246,000	250,000	2,400,000			3,096,000	1,002,200	342,600	404,600	133,000	122,000		
May, 1885	200,000	400,000					600,000	583,300	233,500	253,300	53,500	33,000		10,000
June, 1885	200,000	400,000	1,100,000	500,000			2,200,000	587,850	212,650	220,700	81,500	73,000		
Total	4,800,000	5,600,000	2,350,000	12,000,000			24,750,000	15,968,200	4,549,000	6,344,200	2,707,000	2,318,000	30,000	20,000
July, 1885		300,000	400,000				700,000	220,850	86,550	73,300	25,000	26,000		10,000
August, 1885								498,450	175,950	185,000	81,500	51,000	5,000	
September, 1885								4,536,500	161,300	163,700	1,558,500	2,653,000		
October, 1885								7,484,900	140,200	3,128,700	140,000	4,076,000		
November, 1885								4,204,350	145,150	1,044,200	1,940,000	1,070,000	5,000	
December, 1885		400,000					400,000	908,880	161,990	252,890	180,000	269,000	25,000	20,000
January, 1886	1,600,000	3,200,000					4,800,000	581,250	216,350	209,900	92,000	63,000		
February, 1886	400,000	400,000		3,200,000			4,000,000	692,450	238,450	257,000	99,000	93,000	5,000	
March, 1886				4,600,000			4,600,000	933,550	203,250	268,800	118,500	343,000		
April, 1886		400,000		1,800,000			2,200,000	667,300	221,200	238,600	131,500	76,000		
May, 1886				4,200,000			4,200,000	566,690	217,990	215,200	77,500	56,000		
June, 1886				3,700,000			3,700,000	568,550	200,250	199,800	89,500	79,000		
Total	2,000,000	4,700,000	400,000	17,500,000			24,600,000	21,863,720	2,168,630	6,237,090	4,533,000	8,855,000	40,000	30,000



**No. 15.** ISSUES and REDEMPTIONS of UNITED STATES NOTES by denominations and by fiscal years.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
<b>1862.</b>				
One dollar				
Two dollars				
Five dollars	\$17,140,000		\$17,140,000 00	
Ten dollars	15,440,000		15,440,000 00	
Twenty dollars	15,040,000		15,040,000 00	
Fifty dollars	13,000,000		13,000,000 00	
One hundred dollars	13,000,000		13,000,000 00	
Five hundred dollars	13,000,000		13,000,000 00	
One thousand dollars	12,000,000	\$2,000,000 00	10,000,000 00	
Total	98,620,000	2,000,000 00	96,620,000 00	
<b>1863.</b>				
One dollar	16,000,000	13,032 00	15,986,968 00	
Two dollars	17,000,000	5,044 00	16,994,956 00	
Five dollars	62,860,000	59,735 00	62,800,265 00	
Ten dollars	74,560,000	46,140 00	74,513,860 00	
Twenty dollars	59,960,000	62,160 00	59,897,840 00	
Fifty dollars	10,080,000	44,000 00	10,036,000 00	
One hundred dollars	17,800,000	1,300 00	17,798,700 00	
Five hundred dollars	13,500,000	1,000 00	13,499,000 00	
One thousand dollars	19,500,000	1,000 00	19,499,000 00	
Total	291,260,000	233,411 00	291,026,589 00	
<b>1864.</b>				
One dollar	946,000	96,759 35	849,240 65	
Two dollars	766,000	62,648 05	703,351 95	
Five dollars	15,700,000	175,290 50	15,524,709 50	
Ten dollars	18,880,000	156,233 50	18,723,766 50	
Twenty dollars	11,919,680	231,622 00	11,688,058 00	
Fifty dollars	6,975,200	90,622 50	6,884,577 50	
One hundred dollars	3,544,000	181,400 00	3,362,600 00	
Five hundred dollars	7,414,000	8,467,500 00		\$1,053,500 00
One thousand dollars	17,904,000	10,304,000 00	7,600,000 00	
Total	84,048,880	19,766,075 90	65,336,304 10	1,053,500 00
<b>1865.</b>				
One dollar	1,188,000	260,954 40	925,045 60	
Two dollars	2,130,000	260,574 20	1,869,425 80	
Five dollars	963,820	394,275 50	569,544 50	
Ten dollars	1,125,040	311,263 00	813,777 00	
Twenty dollars		526,033 00		526,033 00
Fifty dollars		190,947 50		190,947 50
One hundred dollars		333,140 00		333,140 00
Five hundred dollars		632,475 00		632,475 00
One thousand dollars		1,344,000 00		1,344,000 00
Total	5,404,860	4,253,662 60	4,177,792 90	3,026,595 50
<b>1866.</b>				
One dollar	714,000	1,266,495 15		552,495 15
Two dollars	664,000	1,421,898 50		757,898 50
Five dollars		588,593 50		588,593 50
Ten dollars		473,548 00		473,548 00
Twenty dollars		969,532 00		969,532 00
Fifty dollars		406,892 50		406,892 50
One hundred dollars		552,675 00		552,675 00
Five hundred dollars	11,000,000	387,425 00	10,612,575 00	
One thousand dollars	22,000,000	672,800 00	21,327,200 00	
Total	34,378,000	6,739,859 65	31,939,775 00	4,301,634 65
<b>1867.</b>				
One dollar	1,500,000	3,220,683 25		1,720,683 25
Two dollars	2,000,000	3,691,717 10		1,691,717 10
Five dollars		29,837,653 75		29,837,653 75
Ten dollars	10	21,359,294 75		21,359,294 75
Twenty dollars		7,218,210 00		7,218,210 00
Fifty dollars		438,875 00		438,875 00
One hundred dollars		573,050 00		573,050 00
Five hundred dollars	2,040,000	363,325 00	1,676,675 00	
One thousand dollars	56,412,000	50,559,900 00	5,852,100 00	
Total	61,952,010	117,262,708 85	7,528,775 00	62,839,473 85

**No. 15.—ISSUES and REDEMPTIONS of UNITED STATES NOTES by denominations and by fiscal years—Continued.**

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
<b>1868.</b>				
One dollar .....	\$2, 483, 348	\$4, 297, 683 25		\$1, 814, 335 25
Two dollars .....	3, 510, 696	4, 667, 751 70		1, 157, 055 70
Five dollars .....		2, 210, 801 25		2, 210, 801 25
Ten dollars .....		3, 506, 372 50		3, 506, 372 50
Twenty dollars .....		2, 391, 665 00		2, 391, 665 00
Fifty dollars .....		841, 932 50		841, 932 50
One hundred dollars .....		974, 975 00		974, 975 00
Five hundred dollars .....	2, 032, 000	1, 504, 975 00	\$327, 025 00	
One thousand dollars .....	8, 112, 000	5, 459, 000 00	2, 653, 000 00	
Total .....	16, 138, 044	25, 855, 156 20	3, 180, 025 00	12, 897, 137 20
<b>1869.</b>				
One dollar .....	5, 522, 000	4, 929, 028 40	592, 971 60	
Two dollars .....	8, 000, 432	5, 287, 765 90	2, 712, 666 10	
Five dollars .....	4, 336, 180	6, 641, 493 50		2, 305, 315 50
Ten dollars .....	8, 004, 960	6, 833, 888 00	1, 171, 072 00	
Twenty dollars .....	10, 000, 320	5, 816, 229 00	10, 184, 091 00	
Fifty dollars .....		7, 211, 355 00		7, 211, 355 00
One hundred dollars .....	5, 656, 000	6, 010, 285 00		354, 285 00
Five hundred dollars .....	10, 000, 000	7, 548, 475 00	2, 451, 525 00	
One thousand dollars .....	20, 000, 000	7, 669, 000 00	12, 331, 000 00	
Total .....	77, 519, 892	57, 947, 521 80	29, 443, 325 70	9, 870, 955 50
<b>1870.</b>				
One dollar .....	8, 220, 000	4, 422, 884 45	3, 797, 115 55	
Two dollars .....	14, 032, 000	5, 209, 611 30	8, 822, 388 70	
Five dollars .....	19, 580, 000	10, 053, 996 25	9, 526, 003 75	
Ten dollars .....	37, 920, 000	19, 001, 072 50	18, 918, 927 50	
Twenty dollars .....	23, 760, 000	21, 605, 403 00	2, 154, 597 00	
Fifty dollars .....	20, 600, 000	9, 223, 617 50	11, 376, 382 50	
One hundred dollars .....	28, 600, 000	11, 411, 460 00	17, 188, 540 00	
Five hundred dollars .....		16, 433, 475 00		16, 433, 475 00
One thousand dollars .....		37, 812, 000 00		37, 812, 000 00
Total .....	152, 712, 000	135, 173, 520 00	71, 783, 955 00	54, 245, 475 00
<b>1871.</b>				
One dollar .....	17, 480, 000	5, 002, 208 45	12, 477, 791 55	
Two dollars .....	16, 992, 000	6, 821, 860 80	10, 170, 139 20	
Five dollars .....	12, 560, 000	14, 016, 532 25		1, 456, 532 25
Ten dollars .....	29, 400, 000	16, 997, 841 50	12, 402, 158 50	
Twenty dollars .....	26, 680, 000	16, 607, 793 00	10, 072, 207 00	
Fifty dollars .....	9, 600, 000	5, 089, 320 00	4, 510, 680 00	
One hundred dollars .....	120, 000	8, 915, 880 00		8, 795, 880 00
Five hundred dollars .....	34, 800, 000	16, 069, 875 00	18, 730, 125 00	
One thousand dollars .....	54, 800, 000	31, 067, 000 00	23, 733, 000 00	
Five thousand dollars .....				
Ten thousand dollars .....				
Total .....	202, 432, 000	120, 588, 811 00	92, 096, 101 25	10, 252, 412 25
<b>1872.</b>				
One dollar .....	6, 234, 000	5, 724, 516 60	559, 483 40	
Two dollars .....	8, 216, 000	7, 566, 791 90	649, 208 10	
Five dollars .....	4, 560, 000	11, 658, 604 00		7, 098, 604 00
Ten dollars .....	5, 160, 000	13, 584, 505 50		8, 424, 505 50
Twenty dollars .....	3, 080, 000	13, 264, 976 50		10, 184, 976 50
Fifty dollars .....		2, 700, 294 50		2, 700, 294 50
One hundred dollars .....		4, 722, 665 00		4, 722, 665 00
Five hundred dollars .....		4, 409, 450 00		4, 409, 450 00
One thousand dollars .....		4, 468, 000 00		4, 468, 000 00
Five thousand dollars .....				
Ten thousand dollars .....				
Total .....	27, 300, 000	68, 099, 804 00	1, 208, 691 50	42, 008, 495 50

**No. 15.—ISSUES and REDEMPTIONS of UNITED STATES NOTES by denominations and by fiscal years—Continued.**

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
<b>1873.</b>				
One dollar	\$4,328,000	\$6,517,793 20		\$2,189,793 20
Two dollars	3,608,000	7,712,608 55		4,104,608 55
Five dollars	5,240,000	9,903,055 00		4,663,055 00
Ten dollars	1,000,000	12,367,770 75		11,367,770 75
Twenty dollars	7,360,000	10,732,676 50		3,372,676 50
Fifty dollars		1,755,468 00		1,755,468 00
One hundred dollars		2,692,370 00		2,692,370 00
Five hundred dollars		5,529,025 00		5,529,025 00
One thousand dollars		6,808,300 00		6,808,300 00
Five thousand dollars				
Ten thousand dollars				
Total	21,536,000	64,019,067 00		42,483,067 00
Unknown denominations destroyed in the great fire at Chicago		1,000,000 00		
Total		65,019,067 00		
<b>1874.</b>				
One dollar	6,143,612	8,571,888 50		2,428,276 50
Two dollars	7,657,520	9,534,938 00		1,877,418 00
Five dollars	8,635,760	8,452,272 50	\$183,487 50	
Ten dollars	11,705,240	12,273,385 00		568,145 00
Twenty dollars	12,258,400	8,887,230 00	3,371,170 00	
Fifty dollars		2,030,775 00		2,030,775 00
One hundred dollars	8,384,000	2,695,400 00	5,688,600 00	
Five hundred dollars	10,090,000	34,118,000 00		24,028,000 00
One thousand dollars	20,100,000	7,840,000 00	12,260,000 00	
Five thousand dollars				
Ten thousand dollars				
Total	84,974,532	94,403,889 00	21,503,257 50	30,932,614 50
<b>1875.</b>				
One dollar	14,626,156	13,690,631 50	935,524 50	
Two dollars	10,934,400	16,923,516 00		5,989,116 00
Five dollars	6,926,000	19,657,201 50		12,731,201 50
Ten dollars	13,560,000	36,639,380 00		23,129,380 00
Twenty dollars	10,160,000	30,522,828 00		20,362,828 00
Fifty dollars	8,960,700	7,931,850 00	1,028,850 00	
One hundred dollars	3,290,000	10,111,500 00		6,821,500 00
Five hundred dollars	27,950,000	5,663,000 00	22,287,000 00	
One thousand dollars	7,500,000	27,879,000 00		20,379,000 00
Five thousand dollars				
Ten thousand dollars				
Total	103,907,256	169,068,907 00	24,251,374 50	89,413,025 50
<b>1876.</b>				
One dollar	13,444,758	12,855,120 60	589,637 40	
Two dollars	12,792,000	11,635,842 40	1,156,157 60	
Five dollars	13,120,000	11,634,081 00	1,465,919 00	
Ten dollars	11,156,000	14,905,686 00		3,749,686 00
Twenty dollars	12,184,000	13,187,379 00		1,003,379 00
Fifty dollars	10,151,000	5,922,185 00	4,228,815 00	
One hundred dollars	5,680,000	9,676,760 00		3,996,760 00
Five hundred dollars	12,450,000	9,379,500 00	3,070,500 00	
One thousand dollars	200,000	7,940,500 00		7,740,500 00
Five thousand dollars				
Ten thousand dollars				
Total	91,177,758	97,177,054 00	10,491,029 00	16,490,325 00
<b>1877.</b>				
One dollar	10,147,399	12,994,606 10		2,847,207 10
Two dollars	9,432,000	11,542,653 40		2,110,653 40
Five dollars	14,180,000	11,159,948 50	3,020,051 50	
Ten dollars	7,320,000	12,229,152 00		4,909,152 00
Twenty dollars	8,160,000	11,931,466 00		3,771,466 00
Fifty dollars	5,983,300	5,559,155 00	424,145 00	
One hundred dollars	6,985,200	4,796,870 00	2,188,330 00	
Five hundred dollars	5,733,000	5,617,000 00	116,000 00	
One thousand dollars	4,500,000	6,618,000 00		2,118,000 00
Five thousand dollars				
Ten thousand dollars				
Total	72,440,899	82,448,851 00	5,748,526 50	15,756,478 50

**No. 15.**—ISSUES and REDEMPTIONS of UNITED STATES NOTES by denominations and by fiscal years—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
<b>1878.</b>				
One dollar .....	\$7,562,351	\$11,792,775 0		\$4,230,424 00
Two dollars .....	6,288,000	10,746,878 00		4,458,878 00
Five dollars .....	15,820,000	16,111,867 00		291,867 00
Ten dollars .....	11,380,000	13,763,063 00		2,383,063 00
Twenty dollars .....	9,200,000	9,086,554 00	\$113,446 00	
Fifty dollars .....	3,200,000	6,267,030 00		3,067,030 00
One hundred dollars .....	6,408,600	4,194,100 00	2,214,500 00	
Five hundred dollars .....	4,817,000	4,424,000 00	393,000 00	
One thousand dollars .....	2,600,000	3,973,000 00		1,373,000 00
Five thousand dollars .....				
Ten thousand dollars .....				
<b>Total .....</b>	<b>67,275,951</b>	<b>80,359,267 00</b>	<b>2,720,946 00</b>	<b>15,804,262 00</b>
<b>1879.</b>				
One dollar .....	6,503,133	9,223,026 50		2,719,893 50
Two dollars .....	5,892,000	8,710,295 00		2,818,295 00
Five dollars .....	11,060,000	11,622,443 50		562,443 50
Ten dollars .....	9,280,000	10,193,082 00		913,082 00
Twenty dollars .....	7,400,000	9,649,756 00		2,249,756 00
Fifty dollars .....	2,400,000	4,059,340 00		1,659,340 00
One hundred dollars .....	5,007,700	4,593,890 00	413,810 00	
Five hundred dollars .....	5,650,000	3,959,000 00	1,691,000 00	
One thousand dollars .....	3,900,000	2,042,000 00	1,858,000 00	
Five thousand dollars .....	4,005,000	5,000 00	4,000,000 00	
Ten thousand dollars .....	3,010,000	\$0,000 00	2,960,000 00	
<b>Total .....</b>	<b>64,107,833</b>	<b>64,107,833 00</b>	<b>10,922,810 00</b>	<b>10,922,810 00</b>
<b>1880.</b>				
One dollar .....	9,057,863	6,935,511 80	2,122,351 20	
Two dollars .....	8,232,000	5,971,840 20	2,260,159 80	
Five dollars .....	19,680,000	8,354,565 00	11,325,435 00	
Ten dollars .....	16,520,000	6,241,811 00	10,278,189 00	
Twenty dollars .....	17,360,000	5,687,680 00	11,672,320 00	
Fifty dollars .....	1,400,000	2,114,345 00		714,345 00
One hundred dollars .....	3,052,700	2,293,310 00	759,390 00	
Five hundred dollars .....	2,300,000	15,645,500 00		13,345,500 00
One thousand dollars .....	700,000	19,238,000 00		18,538,000 00
Five thousand dollars .....	1,000,000	4,320,000 00		3,320,000 00
Ten thousand dollars .....	2,000,000	4,500,000 00		2,500,000 00
<b>Total .....</b>	<b>81,302,563</b>	<b>81,302,563 00</b>	<b>38,417,845 00</b>	<b>38,417,845 00</b>
<b>1881.</b>				
One dollar .....	9,889,034	7,575,604 40	2,313,429 60	
Two dollars .....	8,752,000	6,860,690 60	1,891,309 40	
Five dollars .....	14,760,000	10,623,470 00	4,136,530 00	
Ten dollars .....	9,160,000	7,086,364 00	2,073,636 00	
Twenty dollars .....	6,240,000	6,111,610 00	128,390 00	
Fifty dollars .....	1,200,000	2,306,085 00		1,106,085 00
One hundred dollars .....	2,944,300	2,794,510 00	149,790 00	
Five hundred dollars .....	700,000	5,354,000 00		4,654,000 00
One thousand dollars .....	900,000	5,408,000 00		4,508,000 00
Five thousand dollars .....		225,000 00		225,000 00
Ten thousand dollars .....		200,000 00		200,000 00
<b>Total .....</b>	<b>54,545,334</b>	<b>54,545,334 00</b>	<b>10,693,085 00</b>	<b>10,693,085 00</b>
<b>1882.</b>				
One dollar .....	11,445,524	8,370,332 00	3,075,192 00	
Two dollars .....	10,472,000	8,093,497 00	2,378,503 00	
Five dollars .....	14,280,000	16,506,538 00		2,226,538 00
Ten dollars .....	6,680,000	10,885,621 00		4,205,621 00
Twenty dollars .....	5,680,000	9,294,126 00		3,614,126 00
Fifty dollars .....	3,200,000	2,711,140 00	488,860 00	
One hundred dollars .....	4,527,900	3,006,170 00	1,521,730 00	
Five hundred dollars .....	1,750,000	1,444,000 00	306,000 00	
One thousand dollars .....	1,500,000	1,189,000 00	311,000 00	
Five thousand dollars .....	4,995,000	5,030,000 00		35,000 00
Ten thousand dollars .....	14,990,000	12,990,000 00	2,000,000 00	
<b>Total .....</b>	<b>79,520,424</b>	<b>79,520,424 00</b>	<b>10,081,285 00</b>	<b>10,081,285 00</b>

**No. 15. ISSUES and REDEMPTIONS of UNITED STATES NOTES by denominations and by fiscal years—Continued.**

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
<b>1883.</b>				
One dollar .....	\$11,986,114	\$9,970,610 80	\$2,015,503 20	.....
Two dollars .....	9,672,000	8,770,231 20	901,768 80	.....
Five dollars .....	22,860,000	19,052,455 00	3,807,545 00	.....
Ten dollars .....	14,240,000	14,291,880 00	.....	\$51,880 00
Twenty dollars .....	6,000,000	12,210,562 00	.....	6,210,562 00
Fifty dollars .....	3,900,000	4,205,875 00	.....	305,875 00
One hundred dollars .....	4,356,600	4,523,600 00	.....	167,000 00
Five hundred dollars .....	2,350,000	2,127,500 00	222,500 00	.....
One thousand dollars .....	4,400,000	2,407,000 00	1,993,000 00	.....
Five thousand dollars .....	10,000,000	10,105,000 00	.....	105,000 00
Ten thousand dollars .....	20,000,000	22,100,000 00	.....	2,100,000 00
<b>Total .....</b>	<b>109,764,714</b>	<b>109,764,714 00</b>	<b>8,940,317 00</b>	<b>8,940,317 00</b>
<b>1884.</b>				
One dollar .....	8,948,236	10,019,508 00	.....	1,076,272 00
Two dollars .....	7,808,000	8,434,508 00	.....	626,508 00
Five dollars .....	23,420,000	19,017,170 00	4,402,830 00	.....
Ten dollars .....	12,160,000	15,365,870 00	.....	3,205,870 00
Twenty dollars .....	9,280,000	13,672,280 00	.....	4,392,280 00
Fifty dollars .....	4,200,000	4,877,000 00	.....	677,000 00
One hundred dollars .....	5,237,000	5,898,400 00	.....	661,400 00
Five hundred dollars .....	4,900,000	3,084,500 00	1,815,500 00	.....
One thousand dollars .....	10,000,000	5,294,000 00	4,706,000 00	.....
Five thousand dollars .....	.....	185,000 00	.....	185,000 00
Ten thousand dollars .....	.....	100,000 00	.....	100,000 00
<b>Total .....</b>	<b>85,948,236</b>	<b>85,948,236 00</b>	<b>10,924,830 00</b>	<b>10,924,830 00</b>
<b>1885.</b>				
One dollar .....	10,187,153	11,895,276 00	.....	1,708,123 00
Two dollars .....	10,856,000	10,458,817 00	397,183 00	.....
Five dollars .....	19,300,000	18,855,110 00	444,890 00	.....
Ten dollars .....	9,640,000	14,627,630 00	.....	4,987,630 00
Twenty dollars .....	9,760,000	12,688,120 00	.....	2,928,120 00
Fifty dollars .....	4,800,000	4,549,000 00	251,000 00	.....
One hundred dollars .....	5,600,000	6,344,200 00	.....	744,200 00
Five hundred dollars .....	2,350,000	2,707,000 00	.....	357,000 00
One thousand dollars .....	12,000,000	2,318,000 00	9,682,000 00	.....
Five thousand dollars .....	.....	30,000 00	.....	30,000 00
Ten thousand dollars .....	.....	20,000 00	.....	20,000 00
<b>Total .....</b>	<b>84,493,153</b>	<b>84,493,153 00</b>	<b>10,775,073 00</b>	<b>10,775,073 00</b>
<b>1886.</b>				
One dollar .....	.....	7,348,139 00	.....	7,348,139 00
Two dollars .....	.....	7,090,700 00	.....	7,090,700 00
Five dollars .....	21,320,000	11,688,586 00	9,631,414 00	.....
Ten dollars .....	9,960,000	7,840,725 00	2,119,275 00	.....
Twenty dollars .....	7,120,000	7,168,130 00	.....	48,130 00
Fifty dollars .....	2,000,000	2,168,630 00	.....	168,630 00
One hundred dollars .....	4,700,000	6,237,090 00	.....	1,537,090 00
Five hundred dollars .....	400,000	4,533,000 00	.....	4,133,000 00
One thousand dollars .....	17,500,000	8,855,000 00	8,645,000 00	.....
Five thousand dollars .....	.....	40,000 00	.....	40,000 00
Ten thousand dollars .....	.....	30,000 00	.....	30,000 00
<b>Total .....</b>	<b>63,000,000</b>	<b>63,000,000 00</b>	<b>20,395,689 00</b>	<b>20,395,689 00</b>

**No. 16.—SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING,**  
by *SERIES and DENOMINATIONS.*

Series and denominations.	Issued.		Redeemed.		Outstanding June 30, 1886.
	During fiscal year.	To June 30, 1886.	During fiscal year.	To June 30, 1886.	
<i>Series of 1878.</i>					
10s .....		\$2, 274, 000	\$135, 695	\$2, 057, 578	\$216, 422
20s .....		2, 746, 000	203, 614	2, 268, 224	477, 776
50s .....		3, 250, 000	155, 595	2, 576, 760	673, 240
100s .....		3, 540, 000	136, 500	2, 903, 180	636, 820
500s .....		4, 650, 000	221, 500	4, 507, 500	142, 500
1, 000s .....		14, 490, 000	1, 108, 000	14, 256, 000	234, 000
Total .....		30, 950, 000	1, 960, 904	28, 569, 242	2, 380, 758
<i>Series of 1880.</i>					
10s .....	\$3, 800, 000	79, 560, 000	5, 142, 045	29, 507, 035	50, 052, 965
20s .....	800, 000	71, 240, 000	7, 649, 722	26, 760, 148	44, 479, 852
50s .....		7, 800, 000	113, 600	1, 088, 400	6, 711, 600
100s .....		10, 600, 000	131, 200	1, 626, 000	8, 974, 000
500s .....		9, 000, 000	6, 853, 500	7, 307, 500	1, 692, 500
1, 000s .....		9, 000, 000	6, 673, 000	7, 314, 000	1, 686, 000
Total .....	4, 600, 000	187, 200, 000	26, 563, 067	73, 603, 083	113, 596, 917
Aggregate .....	4, 600, 000	218, 150, 000	28, 523, 971	102, 172, 325	*115, 977, 675

\* Including \$27,861,450 in the Treasury cash.

**No. 17.—GOLD CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING**  
by *SERIES and DENOMINATIONS.*

Series and denominations.	Issued.		Redeemed.		Outstand- ing June 30, 1886.
	During fis- cal year.	To June 30, 1886.	During fis- cal year.	To June 30, 1886.	
Under act of July 12, 1882: Departmental series.					
20s .....	\$640,000	\$3,920,000 00	\$201,818	\$498,018 00	\$3,421,982
50s .....	100,000	1,300,000 00	28,650	140,500 00	1,159,500
100s .....	100,000	4,200,000 00	91,700	380,800 00	3,819,200
500s .....	200,000	7,300,000 00	168,000	756,500 00	6,543,500
1,000s .....		14,000,000 00	2,008,000	2,791,000 00	11,209,000
5,000s .....		2,500,000 00	25,000	25,000 00	2,475,000
10,000s .....		5,000,000 00	220,000	220,000 00	4,780,000
Total .....	1,040,000	38,220,000 00	2,743,168	4,811,818 00	33,408,182
New York series.					
20s .....		12,000,000 00	805,472	3,445,512 00	8,554,488
50s .....		12,000,000 00	797,195	3,441,545 00	8,558,455
100s .....		8,000,000 00	592,200	2,875,300 00	5,124,700
500s .....		10,000,000 00	782,000	3,173,000 00	6,827,000
1,000s .....		12,000,000 00	1,834,000	4,931,000 00	7,069,000
5,000s .....		20,000,000 00	630,000	9,045,000 00	10,955,000
10,000s .....		80,000,000 00	1,870,000	31,750,000 00	48,250,000
Total .....		154,000,000 00	7,310,867	58,661,357 00	95,338,643
Both series .....	1,040,000	192,220,000 00	10,054,035	63,475,175 00	128,746,825
Under act March 3, 1863. (Issue ceased December 1, 1878.)		981,134,880 46	134,860	978,707,460 46	2,427,420
Aggregate .....	1,040,000	1,173,354,880 46	10,188,895	1,042,180,635 46	*131,174,245

\* Including \$55,129,870 in the Treasury cash.

**No. 18.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.**

Issue.	Total issued.	Redeemed to June 30, 1885.	Redeemed during fiscal year.	Redeemed to June 30, 1886.	Outstanding June 30, 1886.
July 17, 1861 .....	\$140,094,750	\$140,078,900	\$50	\$140,078,950	\$15,800
August 15, 1864 .....	299,992,500	299,939,900	1,250	299,941,150	51,350
June 15, 1865 .....	331,000,000	330,966,550	150	330,966,700	33,300
July 15, 1865 .....	199,000,000	198,948,850	500	198,949,350	50,650
Total.....	970,087,250	969,934,200	1,950	969,936,150	151,100

NOTE.—The public debt statement shows \$130,300 7-30s of 1864 and 1865 outstanding on June 30, 1886, or \$5,000 less than the amount given in the above table. The discrepancy arose in deducting \$5,000 redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

**No. 19.—COUPONS from UNITED STATES BONDS and INTEREST NOTES, PAID during the fiscal year 1886, classified by LOANS.**

Title of loan.	Amount.
<b>Bonds:</b>	
Oregon War Debt .....	\$210 00
Loan of July and August, 1861 .....	70 50
5-20s of 1862 .....	963 94
Loan of 1863 .....	
10-40s of 1864 .....	1,375 00
5-20s of June, 1864 .....	333 00
5-20s of 1865 .....	33 00
Consols of 1865 .....	768 00
Consols of 1867 .....	759 00
Consols of 1868 .....	30 00
Funded Loan of 1881 .....	168 12
Funded Loan of 1891 .....	2,240,991 84
Funded Loan of 1907 .....	5,311,652 00
Interest notes:	
Seven-thirties of 1864 and 1865 .....	58 39
Total.....	7,557,412 79

**No. 20.—NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED BONDS of the UNITED STATES ISSUED during the fiscal year 1886.**

Title of loan.	Number.	Amount.
Funded loan of 1891 .....	47,846	\$8,983,821 68
Funded loan of 1907 .....	172,108	24,188,387 00
Loan of July 12, 1882 .....	13,304	5,449,068 52
Total .....	233,258	38,621,277 20
Bonds issued to Pacific Railways .....	2,781	3,877,410 72
Total.....	236,039	42,498,687 92

**No. 21.—INTEREST on 3.65 PER CENT. BONDS of the DISTRICT of COLUMBIA PAID during the fiscal year 1886.**

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington .....	\$27,666 99	\$58,146 65	\$85,813 64
Sub-Treasury, United States, New York .....	77,774 20	358,302 25	436,076 45
Total .....	105,441 19	416,448 90	521,890 09

**No. 22.—REFUNDING CERTIFICATES** issued under act of February 26, 1879,  
*CONVERTED* into BONDS of the FUNDED LOAN of 1907.

	Issued.	Converted.			Outstand- ing.
		To June 30, 1885.	During the fiscal year.	To June 30, 1886.	
Payable to order .....	\$58,500	\$57,780	\$300	\$58,080	\$420
Payable to bearer .....	39,954,250	39,714,370	32,500	39,746,870	207,380
Total .....	40,012,750	39,772,150	32,800	39,804,950	207,800

**No. 23.—TOTAL** amount of UNITED STATES BONDS RETIRED for the SINK-  
*ING FUND* from May, 1869, to June 30, 1886.

Title of loan.	How retired.	From May, 1869, to June 30, 1885.	During fis- cal year.	From May, 1869, to June 30, 1886.
Loan of February, 1861.....	Purchased .....	\$10,612,000		\$10,612,000
Oregon War Debt.....	do .....	256,800		256,800
	Redeemed .....		\$100	100
	Total .....	256,800	100	256,900
Loan of July and August, 1861.....	Purchased .....	48,776,700		48,776,700
	Redeemed .....		2,500	2,500
	Total .....	48,776,700	2,500	48,779,200
5-20s of 1862.....	Purchased .....	24,029,150		24,029,150
	Redeemed .....	29,968,250	67,500	30,035,750
	Total .....	53,997,400	67,500	54,064,900
Loan of 1863.....	Purchased .....	19,854,250		19,854,250
	Redeemed .....		1,100	1,100
	Total .....	19,854,250	1,100	19,855,350
10-40s of 1864.....	Redeemed .....	676,050	14,250	690,300
5-20s of March, 1864.....	Purchased .....	361,600		361,600
5-20s of June, 1864.....	do .....	18,356,100		18,356,100
	Redeemed .....	11,067,800	4,300	11,072,100
	Total .....	29,423,900	4,300	29,428,200
5-20s of 1865.....	Purchased .....	16,866,150		16,866,150
	Redeemed .....	1,974,150	300	1,974,450
	Total .....	18,840,300	300	18,840,600
Consols of 1865.....	Purchased .....	48,168,150		48,168,150
	Redeemed .....	81,350	15,900	47,250
	Total .....	48,197,500	15,900	48,213,400
Consols of 1867.....	Purchased .....	32,115,600		32,115,600
	Redeemed .....	15,750	26,950	42,700
	Total .....	32,131,350	26,950	32,158,300
Consols of 1868.....	Purchased .....	2,213,800		2,213,800
	Redeemed .....	8,600	12,250	20,850
	Total .....	2,222,400	12,250	2,234,650
Funded Loan of 1881.....	Purchased .....	43,599,000		43,599,000
	Redeemed .....	25,017,900	49,800	25,067,700
	Total .....	68,616,900	49,800	68,666,700
Funded Loan of 1907.....	Purchased .....	1,500,000		1,500,000
	do .....			
	do .....			
Loan of July and August, 1861, continued.....	Redeemed .....	56,496,100	96,750	56,592,850
Loan of 1863, continued.....	do .....	37,208,550	4,100	37,210,650
Funded Loan of 1881, continued.....	do .....	43,472,350	190,750	43,663,100
Loan of July 12, 1882.....	do .....	57,836,150	44,044,800	101,880,950
	Total purchased .....	266,707,300		266,707,300
	Total redeemed .....	263,771,000	44,531,350	308,302,350
Aggregate.....		530,478,300	44,531,350	575,009,650



**No. 24.**—TOTAL amount of UNITED STATES BONDS RETIRED from May, 1869,  
to June 30, 1886.

Title of loan.	How retired.	Rate of inter- est.	From May, 1869, to June 30, 1885.	During fiscal year.	To June 30, 1886.
		<i>Per ct.</i>			
Loan of February, 1861.....	Purchased.....	6	\$10,612,000		\$10,612,000
	Redeemed.....	6	7,795,000		7,795,000
	Total.....		18,407,000		18,407,000
Oregon War Debt.....	Purchased.....	6	256,800		256,800
	Redeemed.....	6	684,150	\$100	684,250
	Total.....		940,950	100	941,050
Loan of July and August, 1861.....	Purchased.....	6	48,776,700		48,776,700
	Redeemed.....	6	12,791,200	2,500	12,793,700
	Total.....		61,567,900	2,500	61,570,400
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,188,900	67,500	430,256,400
	Converted.....	6	27,091,000		27,091,000
	Total.....		514,435,750	67,500	514,503,250
Loan of 1863.....	Purchased.....	6	19,854,250		19,854,250
	Redeemed.....	6	4,655,050	1,100	4,656,150
	Total.....		24,509,300	1,100	24,510,400
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	69,834,350	4,300	69,838,650
	Converted.....	6	12,218,650		12,218,650
	Total.....		125,512,750	4,300	125,517,050
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,680,150	300	157,680,450
	Converted.....	6	9,586,600		9,586,600
	Total.....		203,290,100	300	203,290,400
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	205,116,550	15,900	205,132,450
	Converted.....	6	8,703,600		8,703,600
	Total.....		332,770,700	15,900	332,786,600
Consols of 1867.....	Purchased.....	6	62,846,950		62,846,950
	Redeemed.....	6	309,728,350	26,950	309,753,300
	Converted.....	6	5,807,500		5,807,500
	Exchanged.....	6	761,100		761,100
	Total.....		379,143,900	26,950	379,170,850
Consols of 1868.....	Purchased.....	6	4,794,050		4,794,050
	Redeemed.....	6	37,401,850	12,250	37,414,100
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		42,452,550	12,250	42,464,800
Total of 6 per cents.....			1,706,913,400	130,900	1,707,044,300
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	192,378,450	14,250	192,392,700
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		194,467,950	14,250	194,482,200

**No. 24.—TOTAL AMOUNT of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1886—Continued.**

Title of loan.	How retired.	Rate of interest.	From May, 1869, to June 30, 1885.	During fiscal year.	To June 30 1886.
		<i>Per ct.</i>			
Funded loan of 1881.....	Purchased	5	\$43,599,000		\$43,599,000
	Redeemed	5	72,691,750	\$49,800	72,741,550
	Total		116,290,750	49,800	116,340,550
Total of 5 per cents.....			330,988,700	64,050	331,052,750
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	127,394,600	96,750	127,491,350
Loan of 1863—continued	Redeemed	3½	37,206,550	4,100	37,210,650
	Exchanged	3½	13,231,650		13,231,650
	Total		50,438,200	4,100	50,442,300
Funded loan of 1881—continued	Redeemed	3½	108,852,600	190,750	109,043,350
	Exchanged	3½	292,349,600		292,349,600
	Total		401,202,200	190,750	401,392,950
Total of 3½ per cents.....			579,035,000	291,600	579,326,600
Loan of July 12, 1882.....	Redeemed	3	110,144,450	44,044,800	154,189,250
Total purchased			448,949,050		448,949,050
Total redeemed			1,894,618,000	44,531,350	1,939,149,350
Total converted			77,956,600		77,956,600
Total exchanged			308,476,750		308,476,750
Aggregate.....			2,730,000,400	44,531,350	2,774,531,750

**No. 25.—BONDS of the LOANS given in STATEMENT No. 24, RETIRED prior to May, 1869.**

Title of loan.	How retired.	Rate of interest.	Amount.
		<i>Per cent.</i>	
Texas Indemnity Stock.....	Redeemed	5	\$4,748,000
Oregon War Debt.....	Redeemed	6	145,850
10-40s of 1864.....	Purchased	5	1,551,000
Total.....			6,444,850

## No. 26.—MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1886.

Loan.	Call.	When matured.	Amount called.	Redeemed—		Outstand- ing.
				During the fiscal year.	To June 30, 1886.	
5-20s of 1862 .....	1	Dec. 1, 1871	\$99,959,600	\$7,500	\$99,940,100	\$19,500
	2	Mar. 7, 1872	16,222,250	1,000	16,218,750	3,500
	3	Mar. 20, 1872	20,105,500	1,000	20,083,150	22,350
	4	June 1, 1873	49,878,650	4,000	49,811,800	66,850
	5	Sept. 6, 1873	20,042,100		20,023,600	18,500
	6	Nov. 16, 1873	14,335,350	1,000	14,327,500	7,850
	7	Feb. 1, 1874	4,994,650		4,988,300	6,350
	8	Sept. 3, 1874	5,020,100	1,000	5,016,850	3,250
	9	Sept. 5, 1874	1,004,950		1,003,950	1,000
	10	Nov. 1, 1874	25,017,700	1,500	24,985,100	32,600
	11	Dec. 1, 1874	14,807,700	4,300	14,799,750	7,950
	12	Jan. 1, 1875	10,168,300	500	10,154,550	13,750
	13	Feb. 2, 1875	5,091,700	1,000	5,085,650	6,050
	14	May 1, 1875	15,028,350	6,000	15,007,700	20,650
	15	June 1, 1875	5,005,600	2,000	5,005,050	550
	16	June 11, 1875	29,998,700	9,500	29,979,550	19,150
	17	July 20, 1875	5,006,300	2,000	5,005,600	700
	18	Aug. 1, 1875	5,001,850	2,000	5,001,450	400
	19	Aug. 15, 1875	5,003,550	2,000	5,002,250	1,300
	20	Sept. 1, 1875	10,000,950	8,000	9,994,850	6,100
	21	Sept. 24, 1875	5,005,200	6,200	5,003,050	2,150
	22	Oct. 14, 1875	10,004,800	5,000	10,001,350	3,450
	23	Oct. 28, 1875	14,896,750	2,000	14,891,850	4,900
Total .....			391,600,600	67,500	391,331,750	268,850
5-20s of March, 1864.....	24	Nov. 13, 1875	946,600		946,600	
5-20s of June, 1864 .....	24	Nov. 13, 1875	9,104,500	200	9,098,850	10,650
	25	Dec. 1, 1875	8,043,900	100	8,043,900	
	26	Dec. 1, 1875	5,024,750		5,020,650	4,100
	27	Dec. 17, 1875	5,012,300	4,000	4,992,700	20,200
	28	Jan. 1, 1876	5,020,500		5,018,500	2,000
	29	Feb. 1, 1876	10,012,650		10,010,600	2,050
	30	Feb. 15, 1876	12,802,950		12,797,700	5,250
	31	Feb. 15, 1876	3,024,050		3,024,050	
Total .....			58,046,200	4,300	58,001,950	44,250
5-20s of 1865. ....	31	Feb. 15, 1876	1,974,700		1,974,150	550
	32	Dec. 1, 1876	10,032,300		10,032,300	
	33	Dec. 6, 1876	9,996,300		9,992,100	4,200
	34	Dec. 12, 1876	10,012,250	300	9,992,650	19,600
	35	Dec. 21, 1876	10,053,750		10,051,650	2,100
	36	Jan. 6, 1877	10,008,250		10,005,150	3,100
	37	Apr. 10, 1877	10,026,900		10,026,100	800
	38	Apr. 24, 1877	10,155,150		10,153,650	1,500
	39	May 12, 1877	10,138,300		10,137,800	500
	40	May 28, 1877	9,904,300		9,902,800	1,500
	41	June 3, 1877	10,041,050		10,041,050	
	42	June 10, 1877	10,003,250		10,003,250	
	43	June 15, 1877	10,048,300		10,047,300	1,000
	44	June 27, 1877	10,005,500		10,004,500	1,000
	45	July 5, 1877	10,019,000		10,018,000	1,000
	46	Aug. 5, 1877	10,114,550		10,114,550	
Total .....			152,533,850	300	152,497,000	36,850
Consols of 1865 .....	47	Aug. 21, 1877	10,160,650	100	10,151,100	9,552
	48	Aug. 28, 1877	10,018,650	50	10,012,600	6,050
	49	Sept. 11, 1877	15,000,500		14,980,600	19,900
	50	Oct. 5, 1877	10,003,300	3,200	9,995,700	7,600
	51	Oct. 16, 1877	10,014,050	200	9,997,750	16,300
	52	Oct. 19, 1877	10,006,150	50	9,996,650	9,500
	53	Oct. 27, 1877	10,012,600	200	9,996,650	15,950
	54	Nov. 3, 1877	10,063,700		10,053,250	10,450
	55	Mar. 6, 1878	10,032,250	50	10,018,200	14,050
	56	July 30, 1878	5,084,850		5,080,100	4,750
	57	Aug. 6, 1878	5,006,850		5,005,300	1,550
	58	Aug. 22, 1878	4,973,100		4,968,200	4,900
	59	Sept. 5, 1878	5,001,100		4,998,450	2,650
	60	Sept. 20, 1878	4,793,750		4,783,100	10,650
	61	Oct. 11, 1878	4,945,000	150	4,919,050	25,950
	62	Oct. 17, 1878	4,989,850	100	4,983,300	6,550
	63	Oct. 23, 1878	5,081,800		5,078,350	3,450

**No. 26.—MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1886—Continued.**

Loan.	Call.	When matured.	Amount called.	Redeemed—		Outstanding.
				During the fiscal year.	To June 30, 1886.	
Consols of 1865—Continued.	64	Oct. 30, 1878	\$5,253,300	\$500	\$5,243,200	\$10,100
	65	Nov. 5, 1878	4,966,500	100	4,961,950	4,550
	66	Nov. 7, 1878	5,088,850	100	5,082,300	6,550
	67	Nov. 10, 1878	4,991,200	5,500	4,991,000	200
	68	Nov. 16, 1878	5,072,200	1,000	5,070,600	1,600
	69	Nov. 26, 1878	4,996,300	100	4,993,600	2,700
	70	Dec. 4, 1878	4,620,650	.....	4,615,900	4,750
	71	Dec. 16, 1878	5,003,200	.....	5,001,600	1,600
	72	Feb. 16, 1879	5,059,650	.....	5,057,450	2,200
	73	Feb. 27, 1879	5,010,400	.....	5,009,000	1,400
	74	Mar. 9, 1879	5,006,400	1,000	5,003,800	2,600
	75	Mar. 18, 1879	12,374,950	3,500	12,370,650	4,300
Total .....			202,631,750	15,900	202,419,400	212,350
Consols of 1867 .....	76	Apr. 1, 1879	9,983,700	1,050	9,960,650	23,050
	77	Apr. 4, 1879	9,893,300	150	9,871,650	21,650
	78	Apr. 6, 1879	10,314,700	150	10,306,050	7,750
	79	Apr. 8, 1879	10,006,650	1,100	9,984,050	22,600
	80	Apr. 11, 1879	9,389,600	1,550	9,364,550	25,050
	81	Apr. 14, 1879	20,104,700	900	20,065,850	38,850
	82	Apr. 18, 1879	19,604,800	350	19,566,550	38,250
	83	Apr. 21, 1879	18,579,500	5,550	18,555,550	23,950
	84	Apr. 24, 1879	21,622,950	100	21,603,300	19,650
	85	Apr. 28, 1879	20,253,900	500	20,241,000	12,900
	86	May 1, 1879	20,161,250	850	20,150,100	11,150
	87	May 6, 1879	20,044,250	750	20,025,250	19,000
	88	May 12, 1879	19,858,600	1,200	19,800,850	57,750
	89	May 17, 1879	20,219,200	3,550	20,198,850	20,350
	90	May 24, 1879	19,407,450	1,950	19,385,200	22,250
	91	June 4, 1879	10,674,400	500	10,654,800	19,600
	92	June 12, 1879	10,464,650	2,450	10,457,900	6,750
	93	June 29, 1879	10,076,700	100	10,054,200	22,500
	94	July 3, 1879	9,972,800	3,100	9,959,950	12,850
	95	July 4, 1879	19,213,050	800	19,191,800	21,250
Total .....			309,846,150	26,950	309,399,000	447,150
Consols of 1868 .....	96	July 4, 1879	37,420,300	12,250	37,345,750	74,550
10-40s of 864 .....	97	July 9, 1879	10,294,250	.....	10,290,200	4,050
	98	July 18, 1879	157,607,500	14,250	157,526,450	81,050
	99	July 21, 1879	24,575,050	.....	24,575,050	.....
Total .....			192,476,800	14,250	192,391,700	85,100
Loan of 1858 .....	100	July 23, 1879	260,000	.....	260,000	.....
Funded loan of 1881 .....	101	May 21, 1881	25,030,100	4,700	25,022,600	7,500
	103	Aug. 12, 1881	10,121,850	12,400	10,069,850	52,000
	104	Oct. 1, 1881	28,184,500	32,700	28,095,300	89,200
Total .....			63,336,450	49,800	63,187,750	148,700
Loan of July and August, 1861.	102	July 1, 1881	12,947,450	2,500	12,793,700	153,750
Loan of 1863 .....	102	July 1, 1881	4,687,800	1,100	4,656,150	31,650
Loan of July and August, 1861, continued at 3½ per cent.	105	Dec. 24, 1881	20,031,550	1,000	20,030,550	1,000
	106	Jan. 29, 1882	20,184,900	.....	20,182,850	2,050
	107	Mar. 13, 1882	19,564,100	.....	19,560,150	3,950
	108	Apr. 8, 1882	20,546,700	2,400	20,512,400	34,300
	109	May 3, 1882	5,068,200	1,000	5,072,200	14,000
	110	May 10, 1882	5,010,200	1,000	5,005,900	4,300
	111	May 17, 1882	5,096,550	.....	5,096,550	.....
	112	June 7, 1882	15,109,950	41,850	15,067,700	42,250
	113	July 1, 1882	11,227,500	50,000	11,223,500	4,000
Total .....			121,857,650	96,750	121,751,800	105,850
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	3,000	16,294,000	10,100
	116	Oct. 4, 1882	3,269,650	1,100	3,266,250	3,400
Total .....			34,598,450	4,100	34,582,800	15,650

**No. 26.—MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1886—Continued.**

Loan.	Call.	When matured.	Amount called.	Redeemed—		Outstanding.
				During the fiscal year.	To June 30, 1886.	
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.	117	Dec. 23, 1882	\$25,822,600	\$61,950	\$25,807,350	\$15,250
	118	Jan. 18, 1883	16,119,850	3,000	16,107,150	12,700
	119	Feb. 10, 1883	15,221,800	46,500	15,211,000	10,800
	120	May 1, 1883	15,215,350	3,000	15,198,950	16,400
	121	Nov. 1, 1883	30,753,350	76,300	30,696,550	56,800
Total .....			103,132,950	190,750	103,021,000	111,950
Loan of July 12, 1882 .....	122	Dec. 1, 1883	15,272,100	55,800	15,157,900	114,200
	123	Dec. 15, 1883	15,133,650	6,450	15,022,300	111,350
	124	Feb. 1, 1884	10,208,850	31,750	9,992,650	216,200
	125	Mar. 15, 1884	10,047,850	25,400	10,016,450	31,400
	126	May 1, 1884	10,093,100	143,400	10,084,950	8,150
	127	June 20, 1884	10,010,250	15,700	9,990,950	19,300
	128	June 30, 1884	10,151,050	48,150	10,103,200	47,850
	129	Aug. 1, 1884	10,040,800	163,500	9,980,100	60,700
	130	Sept. 30, 1884	10,050,100	46,900	10,016,800	33,300
	131	Nov. 1, 1884	10,330,750	62,000	10,325,950	4,800
	132	Feb. 1, 1886	10,098,150	9,540,650	9,540,650	557,500
	133	Mar. 1, 1886	10,000,250	9,319,200	9,319,200	681,050
	134	Apr. 1, 1886	10,012,750	9,197,900	9,197,900	814,850
	135	May 1, 1886	10,009,850	8,169,800	8,169,800	1,840,050
	136	June 1, 1886	10,002,900	7,198,200	7,198,200	2,804,700
Total .....			161,462,400	44,024,800	154,117,000	7,345,400

**RECAPITULATION BY LOANS.**

Loan.	Amount called.	Redeemed.		Outstanding.
		During the fiscal year.	To June 30, 1886.	
5-20s of 1862 .....	\$391,600,600	\$67,500	\$391,331,750	\$268,850
5-20s of March, 1864 .....	946,600		946,600	
5-20s of June, 1864 .....	58,046,200	4,300	58,001,950	44,250
5-20s of 1865 .....	152,533,850	300	152,497,000	36,850
Consols of 1865 .....	202,631,750	15,900	202,419,400	212,350
Consols of 1867 .....	309,846,150	26,950	309,399,000	447,150
Consols of 1868 .....	37,420,300	12,250	37,345,750	74,550
10-40s of 1864 .....	192,476,800	14,250	192,391,700	85,100
Loan of 1858 .....	260,000		260,000	
Funded Loan of 1881 .....	63,336,450	49,800	63,187,750	148,700
Loan of July and August, 1861 .....	12,947,450	2,500	12,793,700	153,750
Loan of 1863 .....	4,687,800	1,100	4,656,150	31,650
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent. ....	121,857,650	96,750	121,751,800	105,850
Loan of 1863, continued at $3\frac{1}{2}$ per cent. ....	34,598,450	4,100	34,582,800	15,650
Funded Loan of 1881, continued at $3\frac{1}{2}$ per cent. ....	103,132,950	190,750	103,021,000	111,950
Loan of July 12, 1882 .....	161,462,400	44,024,800	154,117,000	7,345,400
Total .....	1,847,785,400	44,511,250	1,838,703,350	9,082,050

**No. 27.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY for the fiscal year 1886.**

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1885.	\$6,791,087 93	By National-Bank Notes, fit for circulation, forwarded to National Banks by express .....	\$46,701,100 00
To National-Bank Notes received for redemption .....	130,296,606 82	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency .....	82,256,713 50
To "Overs" reported in National-Bank Notes received for redemption .....	25,528 97	By notes of failed and liquidating National Banks deposited in the Treasury of the United States .....	3,910,573 00
		By United States Notes deposited in the Treasury of the United States .....	111,924 50
		By packages referred and moneys returned .....	277,194 78
		By express charges deducted.	526 96
		By counterfeit notes rejected and returned .....	2,720 00
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency .....	3,822 28
		By "Shorts" reported in National-Bank Notes received for redemption .....	8,246 65
		By Cash Balance June 30, 1886.	3,840,402 05
		Total .....	137,113,223 72
Total .....	137,113,223 72	Total .....	137,113,223 72

**No. 28.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY, from July 1, 1874 to June 30, 1886.**

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption .....	\$1,684,936,461 57	By National-Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express.	\$714,273,491 00
To "Overs" reported in National-Bank Notes received for redemption .....	213,592 71	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency .....	826,977,905 50
		By notes of failed and liquidating National Banks, deposited in the Treasury of the United States .....	129,891,910 00
		By United States Notes deposited in the Treasury of the United States .....	1,821,832 50
		By packages referred and moneys returned .....	8,015,049 30
		By express charges deducted.	42,666 27
		By counterfeit notes rejected and returned .....	48,519 25
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency .....	87,401 07
		By "Shorts" reported in National-Bank Notes received for redemption .....	150,877 34
		By cash balance June 30, 1886.	3,840,402 05
		Total .....	1,685,150,054 28
Total .....	1,685,150,054 28	Total .....	1,685,150,054 28

**No. 29.—NATIONAL-BANK NOTES RECEIVED for REDEMPTION during each MONTH of the fiscal year 1886 from the PRINCIPAL CITIES and OTHER PLACES.**

Whence received.	1885.						1886.						Total.	Percent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York .....	\$4, 873, 000	\$4, 089, 000	\$2, 505, 000	\$2, 283, 000	\$1, 646, 000	\$3, 715, 000	\$8, 716, 000	\$5, 075, 000	\$3, 068, 000	\$3, 057, 000	\$5, 173, 000	\$5, 287, 000	\$49, 487, 000	37.98
Boston .....	2, 832, 000	2, 529, 000	1, 985, 000	2, 395, 000	2, 340, 000	3, 328, 000	4, 294, 000	2, 982, 000	2, 365, 000	1, 739, 000	1, 870, 000	1, 372, 000	30, 031, 000	23.05
Philadelphia .....	724, 000	503, 000	582, 000	532, 000	479, 000	692, 000	605, 000	582, 000	579, 000	641, 000	759, 000	645, 000	7, 323, 000	5.62
Chicago .....	229, 000	232, 000	211, 000	302, 000	566, 000	494, 000	713, 000	443, 000	440, 000	497, 000	703, 000	663, 000	5, 493, 000	4.22
Cincinnati .....	148, 000	131, 000	287, 000	326, 000	183, 000	133, 000	150, 000	160, 000	163, 000	153, 000	229, 000	200, 000	2, 263, 000	1.74
Saint Louis .....	256, 000	290, 000	210, 000	273, 000	246, 000	272, 000	345, 000	287, 000	345, 000	303, 000	283, 000	312, 000	3, 422, 000	2.63
Baltimore .....	350, 000	214, 000	202, 000	249, 000	275, 000	304, 000	456, 000	308, 000	235, 000	272, 000	331, 000	350, 000	3, 546, 000	2.72
New Orleans .....	218, 000	207, 000	156, 000	51, 000	14, 000	119, 000	90, 000	117, 000	116, 000	87, 000	138, 000	110, 000	1, 423, 000	1.09
Providence .....	220, 000	148, 000	151, 000	234, 000	101, 000	128, 000	164, 000	120, 000	188, 000	105, 000	81, 000	91, 000	1, 731, 000	1.32
Pittsburgh .....	35, 000	43, 000	32, 000	38, 000	46, 000	58, 000	37, 000	54, 000	39, 000	56, 000	30, 000	58, 000	526, 000	.40
Other places .....	2, 246, 000	1, 508, 000	1, 268, 000	3, 429, 000	1, 876, 000	1, 995, 000	1, 915, 000	2, 080, 000	3, 288, 000	1, 511, 000	1, 883, 000	2, 052, 600	25, 051, 600	19.23
<b>Total .....</b>	<b>12, 131, 000</b>	<b>9, 894, 000</b>	<b>7, 589, 000</b>	<b>10, 112, 000</b>	<b>7, 772, 000</b>	<b>11, 238, 000</b>	<b>17, 485, 000</b>	<b>12, 208, 000</b>	<b>10, 826, 000</b>	<b>8, 421, 000</b>	<b>11, 480, 000</b>	<b>11, 140, 600</b>	<b>130, 296, 600</b>	<b>100.00</b>
No. of packages .....	1, 649	1, 521	1, 394	1, 669	1, 404	1, 727	2, 007	1, 616	1, 760	1, 448	1, 581	1, 562	19, 338	.....

**No. 30.—MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED during the fiscal year 1886.**

Month.	Transfer checks.	United States notes.	Fractional silver coin.	Standard silver dollars.	Counter redemptions.	Credits in general account.	Credits in redemption accounts.	Total.
July, 1885 .....	\$8, 000, 627 98	\$533, 825 09	\$9, 500 00	\$29, 835 00	\$801, 239 00	\$2, 163, 664 35	\$553, 477 51	\$12, 092, 168 98
August, 1885 .....	6, 286, 340 32	549, 675 65	15, 510 00	58, 473 12	194, 214 00	2, 205, 000 00	540, 404 43	9, 849, 617 52
September, 1885 .....	3, 542, 561 71	806, 906 07	13, 998 50	51, 917 99	225, 623 00	2, 483, 025 00	484, 692 70	7, 608, 724 97
October, 1885 .....	4, 118, 936 53	861, 926 22	12, 567 00	63, 494 25	2, 204, 327 00	2, 223, 980 00	595, 318 18	10, 080, 349 18
November, 1885 .....	3, 533, 858 46	673, 121 00	10, 565 00	41, 499 25	881, 619 00	2, 270, 990 00	384, 569 03	7, 796, 221 74
December, 1885 .....	6, 157, 383 18	1, 071, 233 73	3, 500 00	35, 993 00	740, 378 00	2, 419, 970 00	495, 208 21	10, 923, 666 12
January, 1886 .....	12, 412, 950 90	703, 519 06	4, 070 00	22, 000 00	289, 052 00	2, 798, 665 95	823, 526 18	17, 053, 784 09
February, 1886 .....	7, 806, 995 23	708, 759 96	1, 500 00	25, 988 50	474, 912 00	2, 956, 220 00	870, 539 77	12, 844, 915 46
March, 1886 .....	5, 097, 739 25	721, 858 65	7, 999 25	32, 499 62	1, 689, 222 00	2, 472, 985 00	795, 782 26	10, 818, 686 03
April, 1886 .....	4, 224, 309 80	897, 113 79	4, 570 00	25, 500 00	208, 502 00	2, 637, 980 00	400, 038 27	8, 388, 013 86
May, 1886 .....	6, 509, 730 54	809, 968 17	6, 000 00	27, 999 62	288, 410 00	3, 453, 602 00	364, 075 92	11, 460, 386 25
June, 1886 .....	6, 458, 121 36	866, 845 87	14, 063 87	35, 993 87	387, 887 00	2, 931, 005 00	419, 474 50	11, 112, 890 97
<b>Total .....</b>	<b>74, 149, 555 26</b>	<b>9, 204, 752 76</b>	<b>103, 843 62</b>	<b>451, 194 22</b>	<b>8, 385, 485 00</b>	<b>31, 007, 087 30</b>	<b>6, 727, 706 96</b>	<b>130, 029, 625 12</b>
<b>Percentage .....</b>	<b>57.02</b>	<b>7.08</b>	<b>.08</b>	<b>.35</b>	<b>6.45</b>	<b>23.85</b>	<b>5.17</b>	<b>100.00</b>

**No. 31.—DEPOSITS made by NATIONAL BANKS in the FIVE PER CENT. FUND  
for the REDEMPTION of their NOTES during the fiscal year 1886.**

Month.	Deposits of lawful money with assistant treasurers United States.	DEPOSITS WITH TREASURER UNITED STATES.			Total.
		Counter deposits.	Remittances of lawful money by express.	Proceeds of national-bank notes redeemed.	
1885.					
July .....	\$11,297,879 46	\$155,921 00	\$388,081 31	\$553,477 51	\$12,393,359 28
August .....	7,907,598 86	69,200 25	307,176 72	504,404 43	8,788,380 26
September .....	7,226,148 52	83,840 25	293,409 67	399,092 70	8,003,091 14
October .....	5,866,998 32	78,817 10	231,924 73	358,318 18	6,536,058 33
November .....	4,380,980 21	67,353 29	191,527 48	240,569 03	4,880,430 01
December .....	7,134,428 99	97,443 55	244,968 99	408,499 71	7,885,341 24
1886.					
January .....	8,107,489 22	133,017 97	285,811 33	664,536 56	9,190,855 08
February .....	10,599,640 47	184,766 04	361,901 02	747,829 77	11,894,137 30
March .....	10,078,895 56	253,185 78	312,428 70	743,952 26	11,388,492 30
April .....	5,815,189 67	187,621 83	238,006 73	370,038 27	6,611,756 50
May .....	6,176,995 02	222,460 25	271,081 38	364,675 92	7,035,212 57
June .....	7,770,939 85	253,614 53	308,250 72	419,474 50	8,752,279 60
Total .....	92,363,184 15	1,787,241 84	3,433,468 78	5,775,498 84	103,359,393 61
Percentage....	89.36	1.73	3.32	5.59	100.00

**No. 32.—NOTES of NATIONAL BANKS REDEEMED and DELIVERED on the  
FIVE PER CENT. ACCOUNT during the fiscal year 1886.**

Month.	Forwarded by express to banks of issue.	Delivered to the Comptroller of the Currency.	Total.
<b>1885.</b>			
July .....	\$4,193,000	\$6,482,500	\$10,675,500
August .....	3,762,400	4,848,900	8,611,300
September .....	3,086,050	4,140,900	7,226,950
October .....	2,809,380	3,673,930	6,483,310
November .....	1,561,750	2,774,710	4,336,460
December .....	4,290,760	4,521,620	8,812,380
<b>1886.</b>			
January .....	5,346,760	4,876,990	10,223,750
February .....	6,289,210	5,578,220	11,867,430
March .....	5,486,950	5,414,470	10,901,420
April .....	2,769,860	3,182,570	5,952,430
May .....	3,278,560	4,264,725	7,543,285
June .....	3,826,420	4,771,400	8,597,820
Total .....	46,701,100	54,532,935	101,234,035
Percentage.....	46.13	53.87	100.00



**No. 33.—DEPOSITS** made by **NATIONAL BANKS** for the **RETIREMENT** of their **NOTES** during the fiscal year 1886.

Month.	On account of failed banks.	Under section 522, Revised Statutes.	Under section 6, act July 12, 1882.	Under section 4, act June 20, 1874, modified by act July 12, 1882.	Total.
<b>1885.</b>					
July .....		\$749,940 00	\$1,434,980 00	\$595,770 00	\$2,780,690 00
August .....	\$106,100 00	359,900 00	972,450 00	184,010 00	1,622,460 00
September .....		67,500 00	1,704,924 00	351,730 00	2,124,154 00
October .....	20,000 00		2,409,966 25	641,975 00	3,071,941 25
November .....	11,250 00		2,337,771 00	414,300 00	2,763,321 00
December .....	341,300 00	99,840 00	3,101,526 38	500,910 00	4,043,576 38
<b>1886.</b>					
January .....		22,950 00	3,699,144 00	1,020,610 00	4,742,704 00
February .....		67,970 00	5,582,052 75	2,193,885 00	7,843,407 75
March .....	90,000 00	34,330 00	3,837,717 37	2,462,130 00	6,424,177 37
April .....	131,000 00	45,000 00	3,045,905 00	2,825,750 00	6,047,655 00
May .....	74,000 00	77,900 00	1,706,190 00	1,852,705 00	3,710,795 00
June .....	44,420 00	22,490 00	2,590,530 00	3,377,640 00	6,035,080 00
<b>Total .....</b>	<b>818,070 00</b>	<b>1,547,820 00</b>	<b>32,423,156 75</b>	<b>16,420,915 00</b>	<b>51,209,961 75</b>

NOTE.—Deposits on account of failed banks are made from the proceeds of the sale of the bonds held as security for the circulation of such banks. Section 522 of the Revised Statutes requires lawful money to be deposited to redeem the outstanding circulation of banks in voluntary liquidation. Section 6 of the act of July 12, 1882, requires lawful money to be deposited within three years after the extension of a bank's corporate existence to redeem the remainder of the circulation outstanding at the date of such extension. Section 4 of the act of June 20, 1874, as modified by the act of July 12, 1882, contains the general provisions of law enabling banks to deposit lawful money for the purpose of withdrawing circulation and taking up the bonds held as security therefor.

**No. 34.—NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS REDEEMED and DELIVERED, to June 30, 1877, by FISCAL YEARS to 1885, and by MONTHS to June 30, 1886.**

Period.	Failed.	Liquidating.	Reducing.	Total.
To June 30, 1877 .....	\$6,093,281 80	\$14,106,006 45	\$50,720,719 00	\$70,925,007 25
Fiscal year 1873 .....	752,497 50	1,810,752 00	9,446,626 00	12,009,875 50
1879 .....	636,613 50	1,554,086 50	5,866,001 00	8,056,701 00
1880 .....	382,116 50	1,058,414 50	4,961,385 00	6,401,916 00
1881 .....	426,888 50	1,144,906 40	10,773,004 00	12,344,798 90
1882 .....	533,504 50	1,709,756 00	14,505,346 00	16,808,606 50
1883 .....	722,808 00	4,595,593 00	18,233,878 50	23,552,279 50
1884 .....	625,212 00	5,746,173 50	20,486,304 00	26,857,689 50
1885 .....	703,785 50	7,060,226 50	20,692,213 00	28,462,225 00
<b>Total to June 30, 1885 .....</b>	<b>10,881,707 80</b>	<b>38,851,914 85</b>	<b>155,685,476 50</b>	<b>205,419,099 15</b>
<b>1885.</b>				
July .....	96,246 00	1,165,438 50	1,678,915 00	2,940,599 50
August .....	81,950 00	727,579 00	823,800 00	1,633,329 00
September .....	39,511 00	759,285 00	833,610 00	1,632,406 00
October .....	22,017 00	462,247 00	1,994,840 00	2,479,104 00
November .....	42,474 00	1,882,140 50	687,340 00	2,611,954 50
December .....	44,830 00	1,094,726 00	930,810 00	2,070,366 00
<b>1886.</b>				
January .....	42,385 00	1,216,535 00	951,330 00	2,210,250 00
February .....	55,050 00	1,460,945 50	1,228,790 00	2,744,785 50
March .....	56,055 00	1,596,872 00	1,397,780 00	3,050,707 00
April .....	34,847 00	1,112,780 50	926,200 00	2,073,827 50
May .....	47,030 00	1,485,255 50	1,295,205 00	2,827,490 50
June .....	46,312 00	1,073,906 50	1,562,550 00	3,282,768 50
<b>Total for fiscal year 1886 .....</b>	<b>*608,707 00</b>	<b>†14,637,711 00</b>	<b>14,311,170 00</b>	<b>29,557,588 00</b>
<b>Total to June 30, 1886 .....</b>	<b>11,490,414 80</b>	<b>53,489,625 85</b>	<b>169,996,646 50</b>	<b>234,976,687 15</b>

\* Delivered by Cash Division.

† \$1,225,102.50 delivered by Cash Division.

## REPORT ON THE FINANCES.

**No. 35.**—*DEPOSITS and REDEMPTIONS on ACCOUNT of NATIONAL BANKS FAILED, in LIQUIDATION, and REDUCING CIRCULATION, to June 30, 1877, by FISCAL YEARS to 1885, and by MONTHS to November 30, 1886; and BALANCE of the DEPOSITS at the close of each period.*

Period.	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 .....	22,653,460 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 to June 30, 1885 .....	244,015,431 25	205,419,099 15	.....
1885.			
July .....	2,780,690 00	2,940,599 50	33,436,422 60
August .....	1,622,460 00	1,633,329 00	38,425,553 60
September .....	2,124,154 00	1,632,406 00	38,917,301 60
October .....	3,071,941 25	2,479,104 00	39,510,138 85
November .....	2,763,321 00	2,611,954 50	39,661,505 35
December .....	4,043,576 38	2,070,366 00	41,634,715 73
1886.			
January .....	4,742,704 00	2,210,250 00	44,167,169 73
February .....	7,843,407 75	2,744,785 50	49,265,791 98
March .....	6,424,177 37	3,056,707 00	52,639,262 35
April .....	6,047,655 00	2,073,827 50	56,613,089 85
May .....	3,710,795 00	2,827,490 50	57,496,394 35
June .....	6,035,080 00	3,282,768 50	60,248,705 85
Total for fiscal year 1886 .....	51,209,961 75	29,557,588 00	.....
Total to June 30, 1886 .....	295,225,393 00	234,976,687 15	.....
July .....	2,843,260 00	2,710,945 00	60,381,029 85
August .....	2,675,150 00	2,122,215 50	60,933,955 35
September .....	6,523,765 00	1,845,173 00	65,612,547 35
October .....	13,896,950 25	1,404,134 00	78,105,363 60
November .....	11,987,760 00	2,981,806 00	87,111,317 60

**No. 36.**—*PACKAGES of NATIONAL-BANK NOTES DELIVERED during the fiscal year 1886.*

Packages of assorted national-bank notes, fit for circulation, forwarded by express to national banks .....	29,690
Packages of assorted national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency .....	76,546
Total .....	106,236

**No. 37.**—*EXPENSES INCURRED in the REDEMPTION of NATIONAL-BANK NOTES during the fiscal year 1886.*

Charges for transportation .....	\$74,490 52
Costs for assorting:	
Salaries .....	\$89,065 18
Printing and binding .....	3,190 89
Stationery .....	1,163 65
Contingent expenses .....	333 11
	93,752 83
Total .....	168,243 35

**No. 38.**—*STATEMENT showing the MONTHLY RECEIPTS from CUSTOMS at NEW YORK from April, 1878, to October, 1886, 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	1.3
May.....	6,617,137	6.2	0.8	75.7	15.8	1.5
June.....	6,065,828	5.4	0.1	60.1	32.6	1.8
	15,737,329	4.8	0.4	73.3	19.9	1.6
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.....	9,199,455	4.7	0.3	75.1	18.6	1.3
October.....	8,387,976	5.2	0.4	64.6	28.6	1.2
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	69.5
February.....	8,236,000	2.2	0.3	0.5	6.1	90.9
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	95.1
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	80.8
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	9.5
	58,993,000	19.8	0.2	0.3	21.0	58.7
1880—January.....	11,969,000	68.3	0.2	.....	16.5	15.0
February.....	12,258,000	63.2	0.1	.....	21.8	14.9
March.....	14,477,000	69.0	0.1	.....	24.9	6.0
April.....	11,818,000	62.2	0.1	.....	29.7	8.0
May.....	9,852,000	52.1	0.2	.....	27.1	20.6
June.....	10,701,000	48.8	0.1	.....	32.9	18.2
	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	6.2
September.....	12,859,000	49.9	0.1	.....	44.6	5.4
October.....	10,575,000	42.4	0.1	.....	51.9	5.6
November.....	9,081,000	45.0	0.1	.....	50.0	4.9
December.....	9,234,000	46.2	0.2	.....	47.8	5.8
	69,453,000	50.4	0.1	.....	42.9	6.6
1881—January.....	10,573,000	47.5	0.1	.....	45.1	7.3
February.....	11,221,000	44.5	0.1	.....	44.1	11.3
March.....	13,196,000	47.6	0.1	.....	47.1	5.2
April.....	11,684,000	44.5	0.1	.....	51.5	3.9
May.....	11,051,000	45.9	0.1	.....	50.9	3.1
June.....	11,013,000	39.3	0.1	.....	57.0	3.6
	68,738,000	45.0	0.1	.....	49.3	5.6
July.....	12,082,000	38.8	0.1	.....	57.9	3.2
August.....	15,206,000	43.5	0.1	.....	52.8	3.6
September.....	14,108,000	37.1	0.1	.....	60.7	2.1
October.....	13,019,000	35.8	0.1	.....	62.1	2.0
November.....	9,718,000	62.9	0.1	.....	33.8	3.2
December.....	10,973,000	77.1	0.1	.....	18.7	4.1
	75,106,000	47.6	0.1	.....	49.3	3.0

No. 38.—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	6.7
February .....	13,589,000	69.5	0.1	.....	24.8	8.6
March .....	14,009,000	75.6	0.1	.....	19.8	4.5
April .....	10,528,000	73.5	0.2	.....	22.2	4.1
May .....	11,986,000	70.7	0.2	.....	23.4	5.7
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	8.6
August .....	16,487,000	46.1	0.1	.....	48.2	5.6
September .....	14,695,000	38.8	0.1	.....	55.5	5.6
October .....	13,101,000	18.2	0.1	42.2	52.1	7.4
November .....	9,939,000	10.3	0.1	63.9	16.2	9.5
December .....	10,381,000	5.3	0.1	69.1	18.7	6.8
	78,333,000	33.6	0.1	24.3	34.8	7.2
1883—January .....	12,574,000	4.2	0.1	72.1	15.7	7.9
February .....	12,194,000	3.9	0.1	75.1	15.9	5.0
March .....	12,435,000	6.5	0.1	73.7	13.1	6.6
April .....	9,199,000	10.8	0.1	65.5	17.7	5.9
May .....	8,155,000	4.7	0.1	62.2	26.1	6.9
June .....	13,630,000	3.3	0.1	60.4	20.2	7.0
	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	5.5
August .....	13,290,000	2.7	0.1	73.2	18.0	6.0
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	6.7
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	7.6
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	11.0
April .....	9,850,000	2.5	0.1	56.9	26.8	13.7
May .....	9,289,000	3.3	0.1	46.5	35.3	14.8
June .....	9,459,000	3.1	0.1	40.0	35.6	21.2
	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	21.9
September .....	11,992,000	1.6	0.1	32.4	31.4	34.5
October .....	10,369,000	1.8	0.1	23.6	32.1	42.4
November .....	7,717,000	1.9	0.1	18.3	42.2	37.5
December .....	8,087,000	1.7	0.1	17.9	44.0	36.3
	64,104,000	1.6	0.1	33.1	34.8	30.4
1885—January .....	10,306,000	1.1	0.1	26.6	40.5	31.7
February .....	10,461,000	0.8	0.1	31.4	32.3	35.4
March .....	11,281,000	0.7	0.1	39.7	34.5	25.0
April .....	9,983,000	0.9	0.1	38.1	41.3	19.6
May .....	9,523,000	0.7	0.1	43.0	37.4	18.8
June .....	9,644,000	0.7	0.2	32.5	53.3	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	46.7
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	16.9
November .....	8,730,000	0.9	0.4	56.9	13.4	28.4
December .....	9,935,000	0.7	0.3	60.5	13.8	24.7
	66,124,500	0.7	0.3	54.6	14.3	30.1

**No. 38.**—*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>
1886—January .....	\$10,929,000	0.6	0.3	53.3	14.8	31.0
February .....	11,704,000	0.4	0.2	43.3	8.8	47.3
March .....	12,512,000	0.6	0.3	31.5	9.2	58.4
April .....	10,442,000	1.0	0.3	20.2	12.3	66.2
May .....	9,029,000	0.8	0.3	12.2	15.3	71.4
June .....	11,887,000	0.7	0.2	4.8	12.6	81.7
	66,503,000	0.7	0.3	27.5	12.2	59.3
July .....	12,606,000	0.7	0.3	2.9	11.3	84.8
August .....	14,834,000	0.7	0.4	16.5	8.9	73.5
September .....	12,944,000	0.6	0.3	67.3	9.3	22.5
October .....	11,583,000	0.7	0.3	70.8	12.0	16.2
November .....	10,175,000	1.1	0.3	69.3	12.2	17.1

**No. 39.**—*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.
<b>1878.</b>				
March 30	\$120,106,317 17	\$7,179,200	\$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 30	128,460,202 87	19,469,320	24,897,680	103,562,522 87
July 31	132,014,619 41	18,170,420	23,852,960	108,161,639 41
August 31	134,748,036 53	20,794,220	17,222,180	117,325,856 53
September 30	136,036,302 20	9,392,920	23,453,680	112,602,622 20
October 31	140,872,154 79	9,901,520	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	135,882,639 42	391,420	21,189,260	114,193,359 42
<b>1879.</b>				
January 31	133,756,906 65	544,020	17,082,680	116,674,226 65
February 28	133,265,559 43	400,220	10,379,280	116,886,279 43
March 31	133,416,125 85	50,740	10,253,960	117,162,165 85
April 30	134,520,140 48	62,140	15,710,460	118,809,680 48
May 31	136,680,200 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	15,196,900	120,320,583 25
August 31	141,546,590 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	133,740	13,195,460	147,247,976 80
December 31	157,790,321 84	740,960	11,596,140	146,194,181 84
<b>1880.</b>				
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	611,560	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	40,760	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	7,430,100	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	130,500	6,528,380	150,213,715 77
<b>1881.</b>				
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	170,819,754 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	174,861,344 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
<b>1882.</b>				
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	148,506,389 95	8,100	5,029,020	143,477,369 95
July 31	145,079,030 31	1,500	5,016,440	140,062,590 31
August 31	149,303,920 69	.....	4,992,040	144,311,880 69
September 30	152,739,106 43	.....	4,907,440	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
<b>1883.</b>				
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	125,107,160 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	139,499,241 93
May 31	193,310,045 00	23,869,000	59,591,040	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	142,705,455 16
August 31	204,172,975 33	28,445,200	54,547,540	149,625,435 33

**No. 39.**—*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 cir- culation.	Net gold in Treasury, coin and bullion.
<b>1883</b>				
September 30 .....	\$206,130,543 10	\$27,480,300	\$55,014,940	\$151,115,603 10
October 31 .....	209,429,989 90	31,252,760	52,076,180	157,353,759 90
November 30 .....	216,135,327 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
<b>1884.</b>				
January 31 .....	221,813,356 49	23,788,000	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	44,415,895	56,700,805	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	33,546,360	87,389,660	130,514,382 81
October 31 .....	222,536,360 43	32,477,750	87,865,570	134,670,790 43
November 30 .....	231,389,360 85	26,701,000	93,374,290	138,015,070 85
December 31 .....	234,975,851 95	26,343,730	93,287,420	141,688,431 95
<b>1885.</b>				
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	127,946,553 24
March 31 .....	241,440,796 27	37,689,900	115,967,540	125,473,256 27
April 30 .....	243,162,194 81	28,625,290	125,234,800	117,927,394 81
May 31 .....	244,863,543 59	14,371,350	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 .....	249,367,695 20	17,322,320	123,289,000	126,078,595 20
August 31 .....	250,257,417 89	16,006,230	123,885,490	126,371,927 89
September 30 .....	251,251,114 54	22,249,240	113,137,790	133,113,324 54
October 31 .....	251,359,349 29	31,115,850	109,020,760	142,338,589 29
November 30 .....	251,945,578 13	34,432,968	105,554,092	146,391,486 13
December 31 .....	253,351,409 48	34,350,479	105,359,601	147,991,808 48
<b>1886.</b>				
January 31 .....	251,371,561 58	24,060,709	115,284,951	136,086,610 58
February 28 .....	249,801,087 53	33,671,010	105,637,050	144,164,037 53
March 31 .....	242,155,167 40	46,797,927	90,775,643	151,379,524 40
April 30 .....	240,580,532 67	52,398,875	84,715,225	155,865,307 67
May 31 .....	236,424,734 21	51,735,670	80,120,025	156,304,709 21
June 30 .....	232,638,123 91	55,129,870	76,044,375	156,793,748 91
July 31 .....	233,651,522 45	52,258,380	74,718,517	158,933,005 45
August 31 .....	235,430,635 24	48,693,980	77,698,347	157,732,288 24
September 30 .....	242,609,018 37	40,654,320	84,691,807	157,917,211 37
October 31 .....	246,832,143 40	36,878,453	88,294,969	158,537,179 40
November 30 .....	254,450,853 57	34,469,694	90,520,633	163,930,220 57

**No. 40.—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 31 .....	\$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 .....	6,486,500	5,950,451	\$314,710	27,330	5,923,121	536,049
June 30 .....	8,873,500	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	4,057,295
October 31 .....	18,282,500	13,397,571	2,639,560	68,790	13,328,781	4,884,929
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	7,181,983
March 31 .....	28,774,950	21,558,894	2,074,830	251,730	21,307,194	7,216,056
April 30 .....	31,155,950	23,694,563	1,779,340	197,680	23,496,883	7,461,387
May 31 .....	33,485,950	26,181,045	1,022,820	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	8,209,199
August 31 .....	40,238,050	30,678,464	1,976,060	1,304,890	29,378,574	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	32,322,634	4,531,479	1,604,371	30,718,263	12,883,566
November 30 .....	47,705,200	32,859,207	5,173,188	1,894,722	30,944,485	14,665,993
December 31 .....	50,055,650	33,163,064	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	38,780,342	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	33,790,307	19,044,577
May 31 .....	61,723,250	42,778,190	6,322,731	6,051,539	36,726,651	18,945,060
June 30 .....	63,734,750	44,425,315	6,584,701	5,789,569	38,635,746	19,309,435
July 31 .....	66,014,750	46,192,791	5,758,381	5,930,959	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	7,393,719	19,780,241	27,304,209	25,763,300
November 30 .....	75,147,750	47,397,453	8,572,294	26,504,966	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	15,911,668	29,120,545
March 31 .....	84,359,005	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	21,793,733	28,441,232
June 30 .....	91,372,705	62,544,722	12,055,801	39,110,729	23,433,993	28,827,983
July 31 .....	93,622,705	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	66,092,667	11,559,730	52,590,180	13,502,487	32,230,038
October 31 .....	100,672,705	66,576,378	7,448,900	58,838,770	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	10,884,044	35,259,396
February 28 .....	109,981,180	75,138,957	8,549,470	60,125,010	15,013,947	34,842,223
March 31 .....	112,281,680	78,178,583	8,931,920	59,423,440	18,755,143	34,103,097
April 30 .....	114,581,680	81,505,056	8,872,790	58,908,570	22,066,486	32,986,624
May 31 .....	116,843,680	84,606,043	10,509,160	57,227,060	27,378,983	32,227,637
June 30 .....	119,144,780	87,153,816	11,590,620	54,506,090	32,647,726	31,990,064
July 31 .....	121,804,780	88,840,899	12,361,490	54,757,720	34,083,179	32,463,851
August 31 .....	125,729,780	91,166,249	11,700,350	57,759,880	33,426,369	32,563,551
September 30 .....	128,029,880	92,225,649	8,364,430	63,204,780	29,023,869	33,801,231
October 31 .....	128,329,880	92,414,977	7,987,260	65,620,450	26,794,527	35,914,903
November 30 .....	130,629,880	92,940,582	5,752,970	67,342,690	25,597,892	37,059,298
December 31 .....	132,955,080	94,016,842	4,405,000	68,443,660	25,573,182	38,958,258



**No. 40.**—*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.
<b>1883.</b>						
January 31.....	\$135,405,080	\$97,530,969	\$4,306,650	\$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	37,543,636
March 31.....	140,205,699	103,482,305	6,865,840	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.....	144,905,699	108,898,977	8,305,940	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 30.....	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	85,334,331	30,702,069	40,684,499
November 30.....	159,070,949	117,768,966	13,806,610	87,976,201	29,792,765	41,301,983
December 31.....	161,425,119	119,449,385	13,180,890	96,717,721	22,731,664	41,975,734
<b>1884.</b>						
January 31.....	163,775,119	123,474,748	13,179,020	96,958,031	26,516,717	40,300,371
February 29.....	166,125,119	126,822,599	13,890,100	96,247,721	30,574,678	39,302,720
March 31.....	168,425,629	129,006,101	20,488,585	95,919,576	33,086,525	39,419,528
April 30.....	170,725,629	130,514,065	20,876,250	95,497,981	34,816,084	39,411,564
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	23,384,659	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	39,968,710
August 31.....	180,030,829	140,615,722	26,903,280	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 30.....	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	43,059,129
<b>1885.</b>						
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	109,443,946	49,997,088	39,666,360
May 31.....	201,509,231	162,244,855	35,575,590	105,085,186	57,159,669	39,264,376
June 30.....	203,884,381	165,413,112	38,370,700	101,530,946	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	166,854,215	42,712,890	96,079,296	70,774,919	41,405,166
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	98,146,772	70,670,570	49,442,089
November 30.....	215,759,431	165,568,018	32,034,464	92,702,642	72,865,376	50,101,413
December 31.....	218,259,761	165,718,190	31,164,311	93,179,465	72,538,725	52,541,571
<b>1886.</b>						
January 31.....	220,553,761	169,083,385	33,978,767	89,761,609	79,321,776	51,470,376
February 28.....	223,145,761	171,805,906	34,837,660	88,390,816	83,415,090	51,339,855
March 31.....	225,959,761	174,700,985	32,410,575	90,122,421	84,578,564	51,258,776
April 30.....	228,434,121	175,928,502	31,141,055	90,733,141	85,195,361	52,505,619
May 31.....	231,160,121	178,252,045	30,411,016	89,184,129	89,067,916	52,908,076
June 30.....	233,723,286	181,253,566	27,861,450	88,116,225	93,137,341	52,469,720
July 31.....	235,644,286	181,523,924	27,728,858	87,564,044	93,959,880	54,120,362
August 31.....	238,462,286	181,769,457	25,571,492	89,021,760	92,747,697	56,692,829
September 30.....	241,070,286	181,260,593	22,555,990	95,387,112	85,875,481	59,807,693
October 31.....	243,849,386	182,931,231	17,562,302	100,306,800	82,624,431	60,918,155
November 30.....	246,673,386	184,911,938	14,137,85	105,519,817	79,392,121	61,761,448

**No. 41.— COINAGE, MOVEMENT, and EXPENSE of MOVEMENT of STANDARD SILVER DOLLARS by quarters, to September 30, 1886.**

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REPORT ON THE FINANCES.

Quarter ending—	Coinage during the quarter.	Total coinage to end of each quarter.	Amount moved out at expense of the Government.	Expense of movement out.	Expense per \$1,000 moved.	Amount moved into Treasury.	Net movement.		Amount in circulation at end of each quarter.	Expense of movement to end of each quarter.	Expense per \$1,000 in circulation.
							Out.	In.			
1878—March 31.....	\$1,001,500	\$1,001,500	\$570,939	\$2,100 70	\$3 68	\$380,000	\$190,939	.....	\$190,939	\$2,100 70	\$11 02
June 30.....	7,572,000	8,573,500	6,468,122	15,625 23	2 42	5,803,918	664,204	.....	855,143	17,725 93	20 73
September 30.....	7,639,000	16,212,500	8,642,540	18,884 37	2 18	5,440,388	3,202,152	.....	4,057,295	36,610 30	9 02
December 31.....	6,283,050	22,495,550	8,269,319	70,376 43	8 51	6,535,893	1,733,426	.....	5,790,721	106,986 73	18 47
1879—March 31.....	6,279,400	28,774,950	4,829,295	23,216 84	4 81	3,403,960	1,425,335	.....	7,216,056	130,203 57	18 03
June 30.....	7,026,050	35,801,000	10,878,058	5,516 14	5 08	10,440,465	437,593	.....	7,653,649	135,719 71	17 73
September 30.....	6,833,100	42,634,100	7,639,033	12,543 38	1 64	4,218,452	3,420,581	.....	11,074,230	148,263 09	13 30
December 31.....	7,421,550	50,055,650	9,927,739	24,633 05	2 48	4,114,383	5,813,356	.....	16,887,586	172,896 14	10 24
1880—March 31.....	7,100,600	57,156,250	6,236,378	9,995 88	1 60	4,748,056	1,488,322	.....	18,375,908	182,892 02	9 95
June 30.....	6,578,500	63,734,750	7,775,649	11,856 02	1 52	6,842,122	933,527	.....	19,309,435	194,748 04	10 09
September 30.....	6,834,000	70,568,750	9,993,817	21,433 28	2 15	6,389,177	3,604,640	.....	22,914,075	216,181 32	9 43
December 31.....	6,884,255	77,453,005	11,094,984	29,062 23	2 62	4,746,572	6,348,412	.....	29,262,487	245,243 55	8 38
1881—March 31.....	6,906,500	84,359,505	5,086,738	9,415 21	1 85	5,165,878	.....	\$79,140	29,183,347	254,658 76	8 73
June 30.....	7,013,200	91,372,705	6,612,802	11,436 12	1 73	6,968,166	.....	355,364	28,827,983	266,094 88	9 23
September 30.....	6,950,000	98,322,705	8,233,796	21,278 34	2 58	4,831,741	3,402,055	.....	32,230,038	287,373 22	8 92
December 31.....	7,058,275	105,380,980	10,114,981	22,727 22	2 25	6,553,976	3,561,005	.....	35,791,043	310,100 94	8 66
1882—March 31.....	6,900,700	112,281,680	5,296,132	9,364 29	1 77	6,984,078	.....	1,687,946	34,103,097	319,465 23	9 37
June 30.....	6,863,100	119,144,780	4,332,536	11,432 45	2 64	6,444,669	.....	2,112,133	31,990,964	330,897 68	10 34
September 30.....	6,885,100	126,029,880	8,884,766	20,781 51	2 34	7,074,499	1,810,267	.....	33,801,231	351,679 19	10 40
December 31.....	6,925,200	132,955,080	18,491,704	20,031 60	1 08	13,354,697	5,137,007	.....	38,938,238	371,710 79	9 55
1883—March 31.....	7,250,619	140,205,699	10,909,534	13,707 87	1 25	13,124,378	.....	2,214,844	36,723,394	385,418 66	10 50
June 30.....	7,050,200	147,255,899	10,121,889	11,284 14	1 11	11,503,403	.....	1,381,514	35,341,880	396,702 80	11 22
September 30.....	7,115,000	154,370,899	14,945,567	18,794 75	1 26	10,503,920	4,441,647	.....	39,783,527	415,497 55	10 44
December 31.....	7,054,220	161,425,119	13,711,358	18,784 99	1 37	11,519,151	2,192,207	.....	41,975,734	434,282 54	10 35
1884—March 31.....	7,000,510	168,425,629	10,626,842	9,200 89	1 87	13,183,048	.....	2,556,206	39,419,528	443,483 43	11 25
June 30.....	6,930,200	175,355,829	14,676,051	15,768 83	1 07	14,300,666	375,385	.....	39,794,913	459,252 26	11 54
September 30.....	7,025,000	182,380,829	12,894,001	14,061 98	1 09	12,366,872	527,129	.....	40,322,042	473,814 24	11 74
December 31.....	7,181,165	189,561,994	15,865,361	20,914 33	1 32	13,128,274	2,737,087	.....	43,059,129	494,228 57	11 48
1885—March 31.....	7,135,400	196,697,394	12,100,366	11,296 50	98	15,160,533	.....	3,060,217	39,998,912	505,525 07	12 64
June 30.....	7,186,987	203,884,381	9,869,868	23,922 00	2 42	11,397,311	.....	1,527,443	38,471,469	529,447 07	13 76
September 30.....	6,875,050	210,759,431	28,932,564	17,861 59	62	22,128,323	6,804,241	.....	45,275,710	547,308 66	12 09
December 31.....	7,500,330	218,259,761	39,758,456	167,268 87	4 21	32,492,595	7,265,861	.....	52,541,571	714,577 53	13 60
1886—March 31.....	7,800,360	226,060,121	9,912,681	23,136 16	2 23	11,095,116	.....	1,182,435	51,359,136	737,713 69	14 36
June 30.....	7,663,165	233,723,286	14,397,268	18,685 33	1 29	13,266,684	1,110,584	.....	52,469,720	756,399 02	14 42
September 30.....	7,347,000	241,070,286	16,822,783	18,359 90	1 09	9, 4,810	7,337,973	.....	59,807,693	774,758 92	12 95
<b>Totals.....</b>	<b>241,070,286</b>		<b>394,923,917</b>	<b>774,758 92</b>	<b>1 96</b>	<b>335,116,224</b>	<b>75,964,935</b>	<b>16,157,242</b>			

**No. 42.—SHIPMENTS of SILVER COIN since June 30, 1885, from TREASURY OFFICES and MINTS, the CHARGES thereon for TRANSPORTATION, and the AVERAGE COST per \$1,000.**

Month	FROM TREASURY OFFICES EAST OF THE ROCKY MOUNTAINS.			FROM MINTS.			FROM SUB TREASURY AT SAN FRANCISCO.			TOTAL.		
	Amount shipped for which bills have been rendered.	Charges thereon.	Average charge per \$1,000.	Amount shipped.	Charges thereon.	Average charge per \$1,000.	Amount of shipment as per bills rendered.	Charges thereon.	Average charge per \$1,000.	Amount shipped.	Charges thereon.	Average charge per \$1,000.
<b>1885.</b>												
July .....	\$988,976 42	\$1,443 30	\$1 46	\$1,411,986 00	\$11,633 49	\$8 24	\$26,000 00	\$160 10	\$6 16	\$2,426,962 42	\$13,236 89	\$5 45
August .....	1,923,408 42	2,543 66	1 32	541,996 30	1,057 69	1 95	213,500 00	1,179 45	5 52	2,678,904 72	4,780 80	1 78
September .....	2,675,840 46	3,868 65	1 45	1,330,498 82	2,458 11	1 85	249,000 00	1,487 70	5 97	4,255,339 28	7,814 46	1 84
October .....	2,823,454 39	4,158 33	1 47	2,088,494 70	4,409 26	2 11	70,500 00	431 35	6 12	4,982,449 09	8,998 94	2 01
November .....	2,725,354 72	4,039 69	1 48	663,993 57	1,765 18	2 66	25,500 00	148 45	5 82	3,414,848 29	5,953 32	1 74
December .....	2,254,916 90	3,035 12	1 35	1,274,988 10	2,669 62	2 09	30,500 00	144 40	4 73	3,560,405 00	5,849 14	1 64
<b>1886.</b>												
January .....	696,986 47	972 00	1 39	455,495 00	994 62	2 18	9,500 00	54 75	5 76	1,161,981 47	2,021 37	1 74
February .....	1,044,975 15	1,289 65	1 23	423,497 30	1,212 32	2 86	26,000 00	144 20	5 54	1,494,472 45	2,646 17	1 77
March .....	1,596,478 64	1,984 21	1 24	671,493 05	1,798 18	2 68	42,000 00	233 30	5 55	2,309,971 69	4,015 69	1 74
April .....	1,487,481 49	1,971 20	1 32	741,996 45	1,841 48	2 48	26,500 00	131 45	4 96	2,255,977 94	3,944 13	1 75
May .....	1,566,480 89	2,007 69	1 28	541,493 85	1,529 86	2 82	31,000 00	147 65	4 76	2,138,974 74	3,685 20	1 82
June .....	2,020,755 86	2,461 26	1 22	717,493 95	2,159 87	3 01	45,000 00	245 85	5 46	2,783,249 81	4,866 98	1 75
July .....	2,332,976 30	3,031 26	1 30	713,195 95	2,488 14	3 49	54,000 00	299 05	5 54	3,100,172 25	5,818 45	1 88
August .....	2,553,975 84	3,163 00	1 24	1,353,490 10	2,951 08	2 18	70,000 00	335 70	4 79	3,977,465 94	6,449 78	1 62
September .....	3,229,473 21	4,566 07	1 41	1,584,488 50	3,092 10	1 95	213,500 00	1,215 00	5 69	5,027,461 71	8,873 17	1 76
<b>Total .....</b>	<b>29,921,535 16</b>	<b>40,535 09</b>	<b>1 35</b>	<b>14,514,601 64</b>	<b>42,061 00</b>	<b>2 90</b>	<b>1,132,500 00</b>	<b>6,358 40</b>	<b>5 61</b>	<b>45,568,636 80</b>	<b>88,954 49</b>	<b>1 96</b>

**No. 43.—SHIPMENTS of SILVER COIN from TREASURY OFFICES and MINTS from July 1, 1885, to September 30, 1886, inclusive, as per their reports to this office.**

Offices.	Standard dollars.	Fractional silver.	Total.
Washington.....	\$724,299 62	\$272,838 37	\$997,137 99
Baltimore.....	201,000 00	424,494 40	625,494 40
New York.....	5,379,573 12	1,501,304 07	6,880,877 19
Philadelphia.....	17,000 00	1,123,658 59	1,140,658 59
Boston.....	3,429,053 63	840,471 81	4,269,525 44
Cincinnati.....	2,809,569 77	912,380 98	3,721,950 75
Chicago.....	4,693,770 60	1,691,198 30	6,384,968 90
Saint Louis.....	2,977,612 64	918,333 22	3,895,945 86
New Orleans.....	1,583,000 00	565,498 40	2,148,498 40
Total.....	21,814,879 38	8,250,178 14	30,065,057 52
San Francisco.....	121,150 00	1,016,390 00	1,137,540 00
Mint, Philadelphia.....	4,093,806 44	419,300 00	4,513,106 44
Mint, New Orleans.....	6,459,495 87	.....	6,459,495 87
Mint, San Francisco.....	3,415,500 00	3,000 00	3,418,500 00
Total.....	13,968,802 31	422,300 00	14,391,102 31
Total of shipments.....	35,904,831 69	9,688,868 14	45,593,699 83

**No. 44.**—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.		1883.	
May 31 .....	\$6,813,589 32	January 31 .....	\$27,135,244 74
June 30 .....	8,903,401 36	February 28 .....	27,507,275 73
July 31 .....	12,731,765 97	March 31 .....	27,865,993 79
August 31 .....	15,236,724 48	April 30 .....	28,068,628 88
September 30 .....	16,814,308 94	May 31 .....	28,303,136 20
October 31 .....	17,755,986 76	June 30 .....	28,486,001 05
November 30 .....	18,432,478 13	July 31 .....	28,058,141 67
December 31 .....	18,881,629 15	August 31 .....	27,819,711 70
1880.		September 30 .....	26,750,161 13
January 31 .....	20,204,809 83	October 31 .....	26,712,424 15
February 29 .....	21,179,812 32	November 30 .....	26,969,614 40
March 31 .....	21,989,814 48	December 31 .....	27,224,126 33
April 30 .....	22,767,672 95	1884.	
May 31 .....	23,577,091 99	January 31 .....	28,014,414 76
June 30 .....	24,350,481 80	February 29 .....	28,490,906 91
July 31 .....	24,975,713 52	March 31 .....	28,866,556 33
August 31 .....	25,152,971 89	April 30 .....	29,158,480 47
September 30 .....	24,799,925 40	May 31 .....	29,377,206 41
October 31 .....	24,629,489 89	June 30 .....	29,600,720 05
November 30 .....	24,653,530 37	July 31 .....	29,797,485 76
December 31 .....	24,769,057 32	August 31 .....	29,659,003 38
1881.		September 30 .....	29,474,160 89
January 31 .....	25,490,914 88	October 31 .....	29,346,757 24
February 28 .....	25,813,058 08	November 30 .....	29,143,283 48
March 31 .....	26,283,891 96	December 31 .....	29,194,355 52
April 30 .....	26,493,612 56	1885.	
May 31 .....	26,841,956 74	January 31 .....	29,901,104 54
June 30 .....	27,247,696 93	February 28 .....	30,244,836 12
July 31 .....	27,295,486 63	March 31 .....	30,632,326 20
August 31 .....	27,042,806 63	April 30 .....	30,944,048 81
September 30 .....	26,313,113 63	May 31 .....	31,694,364 80
October 31 .....	25,984,687 76	June 30 .....	31,236,899 49
November 30 .....	25,918,252 00	July 31 .....	25,355,020 23
December 31 .....	25,963,641 48	August 31 .....	24,724,287 43
1882.		September 30 .....	23,641,893 79
January 31 .....	26,567,873 37	October 31 .....	22,965,535 70
February 28 .....	26,896,906 26	November 30 .....	27,920,309 44
March 31 .....	27,187,680 67	December 31 .....	27,796,430 88
April 30 .....	27,439,183 93	1886.	
May 31 .....	27,755,923 33	January 31 .....	29,013,993 71
June 30 .....	28,048,630 58	February 28 .....	28,811,037 49
July 31 .....	28,153,956 16	March 31 .....	28,822,637 63
August 31 .....	27,990,387 75	April 30 .....	28,864,482 89
September 30 .....	27,426,139 93	May 31 .....	28,912,277 14
October 31 .....	26,749,432 45	June 30 .....	28,904,681 66
November 30 .....	26,544,544 43	July 31 .....	28,584,624 69
December 31 .....	26,521,682 20	August 31 .....	27,956,991 95
		September 30 .....	26,899,745 20
		October 31 .....	26,200,335 88
		November 30 .....	25,808,067 32

**No. 45.**—*RECAPITULATION of the PUBLIC DEBT STATEMENT for the years named, in conformity with the form published since July 1, 1885.*

[illegible]

**No. 45.—RECAPITULATION of the PUBLIC DEBT STATEMENT for the years named, in conformity with the form published since July 1, 1885—Continued.**

	June 30, 1878.	June 30, 1879.	June 30, 1880.	June 30, 1881.	June 30, 1882.	June 30, 1883.	June 30, 1884.	June 30, 1885.	June 30, 1886.
<i>Cash in the Treasury—Continued.</i>									
Unavailable for reduction of the debt—									
Fractional silver coin ..	\$5,568,722 33	\$8,903,401 36	\$24,350,481 80	\$27,247,696 93	\$28,048,630 58	\$28,486,001 05	\$29,600,720 05	\$31,236,899 49	\$28,904,681 66
Minor coin ..	1,019,260 15	1,541,886 13	1,232,722 43	786,005 87	449,072 48	574,170 85	768,988 75	868,465 64	377,814 00
Certificates held as cash—									
Legal tender ..	460,000 00	1,450,000 00	360,000 00	275,000 00	75,000 00	315,000 00	195,000 00	200,000 00	250,000 00
Gold ..	19,609,320 00	133,880 00	40,700 00	23,400 00	8,100 00	22,571,270 00	27,246,020 00	13,593,410 00	55,129,870 00
Silver ..	1,459,560 00	2,052,470 00	6,584,701 00	12,055,801 00	11,590,020 00	15,996,145 00	23,384,680 00	38,370,700 00	27,861,450 00
Net cash balance on hand..	23,530,806 12	12,145,139 01	8,188,246 07	22,790,875 07	†1,775,034 81	9,869,699 43	12,092,029 93	29,240,168 32	75,191,109 95
Total cash in Treasury, as shown by Treasurer's general account ..	256,823,612 08	353,152,577 01	201,088,622 88	249,363,415 35	243,289,519 78	345,389,902 92	391,985,928 18	488,612,429 23	492,917,173 84
Public debt less available cash in the Treasury .....	2,108,937,031 66	2,104,214,761 22	2,034,317,716 93	1,935,194,732 14	1,783,979,151 14	1,646,718,996 74	1,546,991,881 96	1,485,234,149 65	1,389,136,383 40
Decrease of debt during the fiscal year ..	18,473,408 96	4,722,270 44	69,897,044 29	99,122,984 79	151,215,581 00	137,260,154 40	99,727,114 78	61,757,732 31	96,097,766 25
Annual interest charge on public debt ..	98,531,883 22	93,743,760 12	83,511,391 72	78,896,106 22	61,237,521 47	55,314,120 22	51,803,843 22	50,891,543 72	49,387,508 72
Decrease of annual interest charge ..		4,788,123 10	10,232,368 40	4,615,285 50	17,658,584 75	5,923,401 25	3,510,277 00	912,299 50	1,504,035 00
Increase of annual interest charge ..	493,829 00								

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

† Overdrawn.

**No. 46.**—*STATEMENT giving an ESTIMATE of the AMOUNTS ANNUALLY REQUIRED for the SINKING FUND, according to present method of computing interest.*

Fiscal year.	Principal of Public Debt at the beginning of the fiscal year, less Currency, Gold and Silver Certificates, and amount held for Redemption of United States Notes.	Sinking-Fund requirement.	Sinking Fund at close of fiscal year.	Obligations, and the order in which they would be redeemed under the operations of the Sinking Fund.					
				Debt on which interest ceased, and 3 per cent. Loan of 1882.	4½ per cent. Funded Loan of 1891.	Bonds issued to Pacific Railroad Companies.	4 per cent. Consols of 1907.	United States Notes and Fractional Currency.	Navy Pension Fund.
1887	\$1,474,034,605 78	\$46,743,135 66	\$677,709,670 62	\$46,743,135 66					
1888	1,427,291,470 12	47,721,552 66	725,431,223 28	47,721,552 66					
1889	1,379,569,917 46	48,720,125 04	774,151,348 32	48,720,125 04					
1890	1,330,849,792 42	49,739,268 01	823,890,616 33	10,566,231 90	\$39,173,036 11				
1891	1,281,110,524 41	52,133,063 63	876,023,679 96		52,133,063 63				
1892	1,228,977,460 78	54,039,830 45	930,063,510 41		54,039,830 45				
1893	1,174,937,630 33	56,016,337 24	986,079,847 65		56,016,337 24				
1894	1,118,921,293 09	58,065,134 78	1,044,144,982 43		48,637,732 57	\$9,427,402 21			
1895	1,060,856,158 31	61,202,717 80	1,105,347,700 23			55,196,109 79			
1896	999,653,440 51	63,105,553 43	1,168,453,253 66				\$6,006,608 01		
1897	936,547,887 08	65,074,446 69	1,233,527,700 35				63,105,553 43		
1898	871,473,440 39	67,104,769 43	1,300,632,469 78				65,074,446 69		
1899	804,368,670 96	69,198,438 23	1,369,830,908 01				67,104,769 43		
1900	735,170,232 73	71,357,429 51	1,441,188,337 52				69,198,438 23		
1901	663,812,803 22	73,583,781 30	1,514,772,118 82				71,357,429 51		
1902	590,229,021 92	75,879,595 28	1,590,651,714 10				73,583,781 30		
1903	514,349,426 64	78,247,038 67	1,668,898,752 77				75,879,595 28		
1904	436,102,387 97	80,688,346 26	1,749,587,099 03				78,247,038 67		
1905	355,414,041 71	83,205,822 67	1,832,792,921 70				80,688,346 26		
1906	272,208,219 04	85,801,844 34	1,918,594,766 04				83,205,822 67		
1907	186,406,374 70	91,903,645 34	2,010,498,411 38				4,515,670 52	\$81,286,173 82	
1908	94,502,729 36	94,502,729 36	2,105,001,140 74					91,903,645 34	
								80,502,729 36	\$14,000,000 00
		1,474,034,605 78		153,751,045 26	250,000,000 00	*64,623,512 00	737,967,500 00	253,692,548 52	14,000,000 00

NOTE—Interest on bonds calculated at rates named in the authorizing acts, and at 6 per cent. on United States notes and fractional currency.

\* On page 40 of this report will be found a statement of the condition of the Pacific Railroad sinking funds, which at the close of the fiscal year contained in money and bonds \$8,290,129.28. This amount, with any further sums obtained from this source, is to be applied to the payment of the bonds issued to these companies and will contribute to the earlier extinction of the debt.



**No. 47.—STATEMENT giving an ESTIMATE of the AMOUNTS ANNUALLY REQUIRED for the SINKING FUND, according to method of computing interest proposed and described on page 21.**

Fiscal year.	Principal of Public Debt at the beginning of the fiscal year, less Currency, Gold and Silver Certificates, and amount held for the redemption of United States Notes.	Sinking Fund Requirement.	Sinking Fund at close of fiscal year.	Obligations and the order in which they would be redeemed under the operations of the Sinking Fund.					
				Debt on which interest ceased, and 3 per cent. Loan of 1882.	*4 per cent. Funded Loan of 1891.	*Bonds issued to Pacific Railroad Companies.	*4 per cent Consols of 1907.	†United States Notes and Fractional Currency.	†Navy Pension Fund.
1887	\$1,474,034,605 78	\$37,436,458 39	\$668,402,993 35	\$37,436,458 39					
1888	1,436,598,147 39	38,211,408 93	706,614,402 28	38,211,408 93					
1889	1,398,386,738 46	39,002,323 45	745,616,725 73	39,002,323 45					
1890	1,359,384,415 01	39,809,530 82	785,426,256 55	39,100,854 49	\$708,676 33				
1891	1,319,574,884 19	41,035,247 50	826,461,504 05		41,035,247 50				
1892	1,278,539,636 69	42,315,547 23	868,777,051 28		42,315,547 23				
1893	1,236,224,089 46	43,635,792 29	912,412,843 57		43,635,792 29				
1894	1,192,588,297 17	44,997,229 01	957,410,072 58		44,997,229 01				
1895	1,147,591,068 16	46,401,142 56	1,003,811,215 14		43,399,142 56	\$3,002,000 00			
1896	1,101,189,925 60	47,848,858 22	1,051,660,073 36		33,908,365 08	13,940,493 14			
1897	1,053,341,067 38	49,341,742 59	1,101,001,815 95			47,681,018 86	\$1,660,723 73		
1898	1,003,999,324 79	50,881,204 96	1,151,883,020 91				50,881,204 96		
1899	953,118,119 83	52,468,698 56	1,204,351,719 47				52,468,698 56		
1900	900,649,421 27	54,105,721 95	1,258,457,441 42				54,105,721 95		
1901	846,543,699 32	55,793,820 47	1,314,251,261 89				55,793,820 47		
1902	790,749,878 85	57,534,587 68	1,371,785,849 57				57,534,587 68		
1903	733,215,291 17	59,329,666 80	1,431,115,516 37				59,329,666 80		
1904	673,885,624 37	61,180,752 41	1,492,296,268 78				61,180,752 41		
1905	612,704,871 96	63,089,591 87	1,555,385,860 65				63,089,591 87		
1906	549,615,280 09	65,057,987 16	1,620,443,847 81				65,057,987 16		
1907	484,557,292 93	67,087,796 35	1,687,531,644 16				67,087,796 35		
1908	417,469,496 58	69,180,935 61	1,756,712,579 77				69,180,935 61		
1909	348,288,560 97	71,339,380 79	1,828,051,960 56				71,339,380 79		
1910	276,949,180 18	73,565,169 46	1,901,617,130 02				9,256,631 66	\$64,308,537 80	
1911	203,384,010 72	74,468,597 87	1,976,085,727 89					74,468,597 87	
1912	128,915,412 85	76,002,651 05	2,052,088,378 94					76,002,651 05	
1913	52,912,761 80	52,912,761 80	2,105,001,140 74					38,912,761 80	\$14,000,000 00
		1,474,034,605 78		153,751,045 26	250,000,000 00	64,623,512 00	737,967,500 00	253,692,548 52	14,000,000 00

\* Interest computed at the rate of 4 per cent.

† Interest computed at the rate of 3 per cent.

**No. 48.—CHANGES during the fiscal year 1886 in the FORCE EMPLOYED in the TREASURER'S OFFICE.**

Total force of the Treasurer's office June 30, 1885 .....	280
Appointed .....	4
Transferred to the Treasurer's office .....	7
	<u>11</u>
Died .....	8
Resigned .....	11
Removed .....	0
Transferred from the Treasurer's office .....	13
	<u>27</u>
	<u>16</u>
Total force of the Treasurer's office June 30, 1886 .....	264

**No. 49.—APPROPRIATIONS MADE for and SALARIES PAID to the FORCE EMPLOYED in the TREASURER'S OFFICE during the fiscal year 1886.**

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll .....	\$269, 600	\$255, 544 87	\$14, 055 13
Reimbursable: Force employed in redemption of national-bank notes .....	81, 560	75, 322 19	6, 237 81
Total .....	351, 160	330, 867 06	20, 292 94

**No. 50.—LETTERS, TELEGRAMS, and MONEY PACKAGES, RECEIVED AND TRANSMITTED during the fiscal year 1886.**

Received by mail:	
Letters containing money, registered .....	12, 593
Letters containing money, not registered .....	<u>3, 902</u>
	16, 495
Letters not containing money .....	<u>125, 488</u>
Total .....	<u>141, 983</u>
Transmitted by mail:	
Manuscript letters .....	7, 273
Registered letters containing money .....	4, 320
Printed forms filled in (inclosing checks) .....	17, 245
Printed forms filled in (inclosing drafts) .....	24, 620
Printed forms filled in (without inclosures) .....	194, 346
Printed notices inclosing interest checks .....	236, 039
Drafts accompanied by notices .....	66, 474
Certificates of deposit (without forms) .....	41, 406
Printed forms, circulars, and reports .....	<u>40, 600</u>
Total .....	<u>632, 323</u>
Telegrams received .....	658
Telegrams sent .....	906
Money packages received by express .....	51, 743
Money packages sent by express .....	38, 722
Post-office warrants signed and registered .....	<u>72, 998</u>
Transfer orders issued .....	600

(No. 2.)

## REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
Washington, D. C., October 20, 1886.

Hon. DANIEL MANNING,  
*Secretary of the Treasury :*

SIR: The duties of Director of the Mint were entered upon by me at the beginning of the fiscal year ended June 30, 1886.

While the volume of the work executed during the same year by the several mints and assay offices of the United States was greater than that of the previous year, the total expenditure was less by \$197,089.71.

I proceed to exhibit in detail the performance of the mint service and its expenditures ; this being my second annual report, the first having been made for a period under the administration of my predecessor.

### APPROPRIATIONS, EARNINGS AND EXPENDITURES.

The specific appropriations made by Congress for the support of the mints and assay offices of the United States during the fiscal year ended June 30, 1886, amounted to \$1,169,350.

Of this amount there was expended \$947,369.04, leaving unexpended in the Treasury of the United States of the specific appropriations the sum of \$221,980.96, as shown in the following statement:

UNEXPENDED BALANCES OF APPROPRIATIONS, MINTS AND ASSAY OFFICES FISCAL YEAR 1886.			
Institutions.	Salaries.	Wages.	Contingent expenses.
Mint at Philadelphia.....	\$2,767 11	\$2,163 71	\$31,118 84
Mint at San Francisco.....		60,345 41	14,913 30
Mint at Carson.....	19,204 88	50,914 56	23,009 41
Mint at New Orleans.....	87 68	3 75	2,103 39
Mint at Denver.....	514 30	3,264 25	2,742 72
Assay office at New York.....	421 20	2,090 50	3,382 53
Assay office at Helena.....	23 35	352 81	551 52
Assay office at Boisé.....			12 83
Assay office at Charlotte.....			874 40
Assay office at Saint Louis.....			1,118 57
Total.....	23,018 52	119,134 93	79,827 51

In addition to the amount expended from the annual appropriations made by Congress for the support of the mints and assay offices the sum of \$119,976 was expended by two of the coinage mints from the indefinite general appropriation contained in the act authorizing the coinage of the standard silver dollar, passed February 28, 1878.

This amount was expended solely for defraying expenses incidental to the coinage of the silver dollar, as provided in that act.

For the support of the mints and assay offices, including the cost of the mandatory coinage of the silver dollar, the total expenditures from the two classes of appropriations, specific and general, during the fiscal year ended June 30, 1886, were, as exhibited in the following statement, \$1,067,345.04.

APPROPRIATIONS AND EXPENDITURES FOR THE MINTS AND ASSAY OFFICES, 1886.					
APPROPRIATIONS.					
Institutions.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
COINAGE MINTS.					
Philadelphia.....	\$41,550 00	\$293,000 00	\$100,000 00	.....	\$434,550 00
San Francisco .....	41,900 00	235,000 00	50,000 00	.....	326,900 00
Carson .....	29,550 00	60,000 00	25,000 00	.....	114,550 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	12,000 00	8,000 00	.....	27,950 00
Boisé .....	3,000 00	.....	5,000 00	.....	8,000 00
Charlotte .....	2,750 00	.....	2,000 00	.....	4,750 00
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
EXPENDITURES.					
COINAGE MINTS.					
Philadelphia.....	\$38,782 89	\$290,836 29	\$68,881 16	\$83,097 99	\$481,598 33
San Francisco .....	41,900 00	174,654 59	35,086 70	.....	251,641 29
Carson .....	10,345 12	9,065 50	1,990 59	.....	21,421 21
New Orleans .....	31,862 32	73,996 25	32,896 61	36,878 01	175,633 19
ASSAY OFFICES.					
Denver .....	10,435 70	10,735 75	3,257 28	.....	24,428 73
New York .....	38,828 80	22,909 50	6,617 47	.....	68,355 77
Helena .....	7,926 65	11,647 19	7,448 48	.....	27,022 32
Boisé .....	3,000 00	.....	4,987 17	.....	7,987 17
Charlotte .....	2,750 00	.....	1,125 60	.....	3,875 60
Saint Louis .....	3,500 00	.....	1,881 43	.....	5,381 43
Total .....	189,331 48	593,865 07	164,172 49	119,976 00	1,067,345 04

The total amount expended during the previous fiscal year was \$1,261,601.29. Thus there was a reduction of expenditures in the mint service during the past fiscal year amounting to \$194,256.25. A comparative statement of the coinage executed during the same years will presently be introduced. It was considerably greater during the last than the preceding year.

The reduction is exhibited in the following table :

COMPARISON OF EXPENDITURES ON ACCOUNT OF THE MINT SERVICE, FISCAL YEARS 1885 AND 1886.		
Appropriations.	1885.	1886.
Salaries.....	\$210, 712 27	\$189, 331 48
Wages of workmen.....	681, 125 36	593, 865 07
Contingent expenses.....	212, 821 44	164, 172 49
Standard silver dollar.....	156, 942 22	119, 976 00
Total.....	1, 261, 601 29	1, 067, 345 04

In addition to the expenditures of the mints and assay offices, the expenses of the office of the Director of the Mint, including the salaries of officers and employes, expenditures for examinations of mints, for books and incidentals, and on account of Laboratory, were \$34,197.85 in 1886, against \$37,031.31 in 1885, a reduction of \$2,833.46.

This reduction of expenditures is exhibited in the following table:

COMPARISON OF EXPENSES OF THE BUREAU OF THE MINT FOR THE FISCAL YEARS 1885 AND 1886.				
Appropriations.	1885.		1886.	
	Appropriated.	Expenditures.	Appropriated.	Expenditures.
Salaries of officers and clerks.....	\$28, 780 00	\$28, 346 32	\$28, 440 00	\$28, 000 00
Examinations of mints, &c.....	2, 500 00	2, 497 20	2, 500 00	2, 417 31
Collecting mining statistics.....	4, 000 00	3, 696 93	4, 000 00	2, 444 16
Laboratory.....	1, 500 00	1, 485 61	1, 000 00	337 85
Books, pamphlets, &c.....	1, 005 25	1, 005 25	1, 000 00	998 53
Total.....	37, 785 25	37, 031 31	36, 940 00	34, 197 85

In addition to the amount expended at the mints from the standard silver dollar appropriation, there was expended at the Department, for daily quotations from London by telegraph of the price of silver, the sum of \$918, which is the exact amount expended for the same purpose during the preceding fiscal year. Quotations so received are indispensable in making purchases of silver for the silver dollar coinage.

The total reduction of expenses effected in the administration of the mint service during the fiscal year ended June 30, 1886, from the expenditures of the prior year amounted, as already stated, to \$197,089.71.

The appropriations for the fiscal year 1886-'87 amount to \$1,092,100, against \$1,169,350 for the fiscal year 1885-'86, being a reduction of \$77,250.

The appropriations for the fiscal year 1886-'87, as distributed among the various institutions, are exhibited in the following table :

APPROPRIATIONS FOR THE SUPPORT OF THE MINTS AND ASSAY OFFICES FOR THE FISCAL YEAR 1887.				
Institutions.	Salaries.	Wages of workmen.	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	170,000 00	40,000 00	251,900 00
Mint at Carson .....	29,550 00	60,000 00	25,000 00	114,550 00
Mint at New Orleans .....	31,950 00	74,000 00	35,000 00	140,950 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 .....	7,700 00	12,000 00	6,000 00	25,700 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 .....	212,100 00	648,000 00	232,000 00	1,092,100 00

#### EARNINGS AND EXPENSES OF THE REFINERIES OF THE COINAGE MINTS AND THE ASSAY OFFICE AT NEW YORK.

Paragraph 8, chapter 327, of Vol. I, Supplement to the Revised Statutes United States, provides as follows :

And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

And it shall be lawful to apply the moneys arising from charges collected from depositors for these operations pursuant to law so far as may be necessary to the defraying in full of the expenses thereof, including labor, materials, and wastage ; but no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion.

Under this provision of law, which was passed originally in the appropriation act approved August 15, 1876, the charges for parting and refining bullion were so fixed at the several coinage mints and assay office at New York that collections should equal as nearly as possible the expenses of the operations. The charges have been reduced from time to time with the reduction of cost of acid and other materials consumed, and as rendered practicable by extension of the scale of operations. The charges collected from depositors have since the 1st of July, 1876,

been deposited in the Treasury of the United States to the credit of a fund denominated "parting and refining appropriation." Monthly advances have been made from this appropriation to the officers in charge of the various institutions, by whom monthly accounts of expenses have been rendered.

During the last fiscal year the charges collected from depositors for parting and refining bullion amounted to \$162,855.53, while the total expenditures were \$167,571.97, so that the expenses exceeded the receipts by \$4,716.44.

This was occasioned by a ruling of the First Comptroller that the proceeds of the sale of blue vitriol and spent acid should be covered into the Treasury on account of sales of by-products as old material, these by-products having previously been taken at their market value by dealers in acid in part payment, and credited in their accounts.

The sum deposited on this account during the last three quarters of the fiscal year was \$17,178.81. Deducting this credit from the expenditures for last year leaves for net expenditures \$150,393.16. The net profit of parting and refining amounted accordingly to \$12,462.37.

The amount to the credit of the parting and refining fund in the Treasury of the United States at the close of the fiscal year 1885-'86, being the excess of the charges deposited to the credit of the fund over and above the amount drawn from the same for expenditures during the period of ten years commencing July 1, 1876, was \$184,436.57.

The charges collected and the expenditures at each institution during the fiscal year 1885-'86 are exhibited in the following table:

CHARGES COLLECTED FOR PARTING AND REFINING BULLION, AND EXPENDITURES, DURING FISCAL YEAR 1886.			
Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia .....	\$13,067 43	\$6,060 76	\$6,060 76
Mint at San Francisco .....	56,355 91	58,062 76	58,662 76
Mint at Carson .....	47 86	939 80	939 80
Mint at New Orleans .....	763 09	1,411 36	1,411 36
Assay office at New York .....	92,621 24	100,497 29	*83,318 48
Total .....	162,855 53	167,571 97	150,393 16

\* Value of blue vitriol and spent acid sold during the year, previously credited on bills for acid, \$17,178.81.

#### EARNINGS AND EXPENDITURES.

In the Appendix will be found the annual statement for the fiscal year showing the earnings from all sources at the mints and assay offices, as well as the expenditures and losses of all kinds.

The total amount earned was \$6,032,680.39, of which \$5,763,851 consisted of seignorage on silver dollars coined during the year, and \$62.38 on subsidiary silver. The total expenses and losses of all kinds amounted to \$1,429,591.82.

#### DEPOSITS AND PURCHASES OF GOLD AND SILVER AT THE MINTS AND ASSAY OFFICES.

The total value of the gold deposited at the mints and assay offices during the fiscal year ended June 30, 1886, amounted to \$49,606,534.65, of which amount \$4,696,785.42 consisted of bars of the several institutions re-deposited, leaving the net value of the gold deposited \$44,909,749.23 against \$52,894,075.09 in the preceding fiscal year, a falling off of \$7,984,325.86. Of the deposits of gold at the mints and assay offices for the fiscal year 1885-'86 the sum of \$32,456,493.64 was classified as of domestic production, and \$4,317,068.27 as foreign bullion; \$393,545.28 consisted of United States gold coins remelted, and \$5,673,565.04 of foreign coins. The remainder, \$2,069,077, consisted of jewelers' bars, old plate and jewelry, and miscellaneous old material.

The total value of the silver, computed at its coining rate in standard silver dollars, which is the accounting rate at the mints, deposited, purchased and parted at the mints and assay offices of the United States during the last fiscal year amounted to \$37,917,026.36 (32,584,944.61 standard ounces). Of this amount the sum of \$2,422,843.12 (2,082,130.83 standard ounces) consisted of fine and unparted bars of the several institutions re-deposited, leaving the net value of the silver deposited, purchased and parted during the year \$35,494,183.24 (30,502,813.78 standard ounces) against \$36,789,774.92 (31,616,212.91 standard ounces) in the preceding fiscal year: being a falling off in the net deposits of silver of 1,113,399.13 standard ounces of the value of \$1,295,591.68. Of the net value of the silver deposited for bars, parted from gold and purchased for coinage during the year, namely, \$35,494,183.24, the sum of \$32,454,644.56 was classified as of domestic production, \$1,480,425.43 of foreign bullion, \$279,292.39 United States coins melted, \$812,664.50 of foreign coins, and the remainder, \$467,156.36, of old jewelry, plate, &c.

A very marked increase is to be noticed in the deposits of gold bullion at the Mint at San Francisco. The total value of the gold, exclusive of re-deposits, deposited at this institution during the fiscal year 1886 amounted to \$27,319,837.25, against \$20,774,252.86 in the preceding year, an increase of six and a half millions. This is the first year since 1882 that there has not been a decline in the deposits of gold at this institution, the marked decline since 1881 exhibited on page 4 of my annual report for the fiscal year 1884-'85, having amounted in the four years ended June 30, 1885, to \$8,072,438.07. This is now very nearly offset by the large increase during the last fiscal year.

The most marked falling off in gold deposits during the year was at the Assay Office at New York, where the value of the gold deposited, exclusive of re-deposits, amounted to only \$13,791,632.29, against



\$26,419,503.11 in the preceding year, being a falling off of about one-half.

In the Appendix will be found a statement showing the value of the foreign gold coin, by denomination of pieces, deposited at the Assay Office at New York in each of the eleven fiscal years 1875-1885 inclusive: also, statements showing the value of the foreign gold and silver coins deposited at the Mint at San Francisco in each fiscal year 1879-1886, with the countries of their coinage.

#### COINAGE.

The coinage of gold, performed exclusively at the mints at Philadelphia and San Francisco, amounted during the past fiscal year to 5,050,814 pieces, of the value of \$34,077,380, against 1,748,158 pieces, valued at \$24,861,123.50, in the preceding year. Of the gold coinage of the year, the sum of \$27,080,000 was executed at the Mint at San Francisco; the rest at Philadelphia.

Of the gold coinage \$4,871,680 was in double-eagles; \$10,428,470 in eagles; \$18,758,145 in half-eagles; \$303 in three-dollar pieces; \$10,215 in quarter-eagles, and \$8,567 in dollars.

The silver coinage during the year amounted to 31,627,157 pieces of the value of \$30,022,347.95, against 31,699,096 pieces, of the value of \$28,848,959.65, in the preceding fiscal year.

Of this amount \$29,838,905 consisted of silver dollars; \$3,052.50 of half-dollars, \$3,626.25 of quarter-dollars, and \$176,764.20 of dimes. The silver coinage was executed principally at the mints at Philadelphia and New Orleans. The Mint at Carson was closed during the entire year, although the coinage of 28,000 silver dollars is credited to that institution. This coinage was really executed prior to June 30, 1885, but not delivered by the coiner to the superintendent until after July 1, 1885, which brought it into this year's statement of coinage.

In addition to the gold and silver coinage, 1,706,651 minor coins were struck, of the value of \$17,377.65. 1,696,613 pieces, of the value of \$16,966.13, consisted of 1-cent bronze coins; 4,519 pieces, of the face value of \$135.57, of 3-cent nickel pieces, and 5,519 pieces, of the face value of \$275.95, of 5-cent nickel pieces. The minor coinage was executed at the Mint at Philadelphia.

The coinage executed was as follows :

COINAGE, FISCAL YEAR 1886.		
Description.	Pieces.	Value.
Gold .....	5,050,814	\$34,077,380 00
Silver .....	31,627,157	30,022,347 95
Minor coins .....	1,706,651	17,377 65
Total .....	38,384,622	64,117,105 60

## MANUFACTURE OF GOLD AND SILVER BARS.

In addition to the coinage executed by the mints, the value of the gold and silver bars manufactured during the fiscal year 1886 amounted to—

Gold.....	\$19,031,809 21
Silver .....	8,236,223 77
Total.....	27,268,032 98

The production of bars in the previous fiscal year amounted to—

Gold .....	\$32,027,463 02
Silver .....	9,549,313 37
Total.....	41,576,776 39

The production of gold and silver bars was less by \$14,308,743.41 than in the preceding year.

## EXCHANGE OF GOLD BARS FOR GOLD COIN.

Under the provisions of the act of May 26, 1882, the mints of the United States and the Assay Office at New York were authorized to exchange gold bars for deposits of gold coin. The value of the bars so exchanged during the year amounted to \$31,598,748.81, of which over \$31,000,000 was exchanged at the Assay Office at New York.

The following table exhibits the value each month of the fiscal year of the fine gold bars given in exchange for gold coin at the Mint at Philadelphia and the Assay Office at New York. The total value of the bars thus exchanged (\$31,598,748.81) was largely in excess of the amount exchanged during the previous year, which was only \$2,065,021.78. The large increase was occasioned by the demand for gold bars for export.

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, 1885, TO JUNE 30, 1886.

Month.	Philadelphia.	New York.	Total.
1885.			
July .....	\$20,067 36	\$89,696 28	\$109,763 64
August.....	25,080 23	197,781 95	222,862 18
September .....	30,095 35	418,953 61	449,048 96
October.....	35,121 02	385,865 70	420,986 72
November.....	35,112 97	290,272 83	325,385 80
December .....	35,112 75	816,531 53	851,644 28
1886.			
January .....	35,109 45	1,507,943 16	1,543,052 61
February.....	35,123 47	4,276,211 11	4,311,334 58
March .....	50,172 42	7,931,940 23	7,982,112 65
April .....	25,083 50	3,529,354 83	3,554,438 33
May .....	45,143 24	5,773,223 86	5,818,367 10
June .....	35,123 51	5,974,628 45	6,009,751 96
Total .....	406,345 27	31,192,403 54	31,598,748 81

## COINAGE AND MEDAL DIES MANUFACTURED.

The number of medals manufactured at the Mint at Philadelphia during the fiscal year ended June 30, 1886, was 765, of which 54 were gold, 404 silver, and 307 bronze.

The number of medals sold during the year was 876, value \$4,652.19; and of proof sets 3,358, value \$4,515.92. A detailed statement of the same will be found in the Appendix.

The number of coinage and medal dies manufactured was 528, of which 183 consisted of gold coinage dies, 280 of silver; 28 of minor coinage, 26 of proof-coinage, and the others of medal dies.

The number of coinage dies manufactured for each of the coinage mints is exhibited in a table in the Appendix. Heretofore the cost of engraving these dies has been paid from the appropriation for the support of the Mint at Philadelphia, but under instructions as intimated in my previous report, has, since the commencement of the present fiscal year, been paid from the appropriation for the support of the mint to which the dies are furnished.

## REFINING BY ACIDS.

The number of ounces of bullion sent to the acid refineries of the coinage mints and the Assay Office at New York to be refined during the year was 7,246,795, from which was separated gold and silver bullion as follows:

	Standard ounces.	Value.
Gold .....	1, 123, 193	\$20, 896, 613
Silver .....	5, 920, 573	6, 889, 393
Total .....		27, 786, 006

This sum was against \$37,050,049 in the previous year. In the value of the bullion required to be refined at the mints and assay offices during the year, there was a falling off of \$9,264,043.

As pointed out in my special report on the Production of the Precious Metals for the calendar year 1885, it is apparent that a larger portion of the refined production of the mines of this country found its way to private refineries than heretofore. While most of the bullion, especially gold, was eventually deposited at the mints and assay offices of the United States, it was more in the nature of refined bullion than heretofore.

The following table exhibits the weight of the bullion sent to the refineries of each of the mints and of the Assay Office at New York during the year, and the weight and value of the precious metals extracted :

REFINING (BY ACIDS), FISCAL YEAR 1886.						
Mint or assay office.	Gross ounces.	Gold, standard ounces.	Value.	Silver, standard ounces.	Value.	Total value.
Philadelphia.....	577,066	135,991	\$2,530,065	448,337	\$521,701	\$3,051,766
San Francisco.....	1,766,669	307,064	6,829,097	1,536,619	1,788,066	8,617,163
New Orleans.....	56,350	16,646	309,693	38,953	45,327	355,020
New York.....	4,846,710	603,492	11,227,758	3,896,664	4,534,299	15,762,057
Total.....	7,246,795	1,123,193	20,896,613	5,920,573	6,889,393	27,786,006

#### PURCHASE OF SILVER FOR THE COINAGE OF THE STANDARD SILVER DOLLAR.

The act passed February 28, 1878, provided—

That there shall be coined at the several mints of the United States silver dollars of the weight of 412½ grains Troy of standard silver. \* \* \* 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 \$2,000,000 worth per month, nor more than \$4,000,000 worth per month, and cause the same to be coined monthly, as fast as so purchased, into such dollars.

Prior to the commencement of the present fiscal year the Director of the Mint was charged not only with the supervision of the details of the purchases of silver bullion, but also with the reception of weekly bids by telegraph for the sales of silver bullion to the government, to be considered by himself and the other members of the Commission constituted March 9, 1878, by order of the Secretary of the Treasury, for the purpose of considering and recommending to the Secretary purchases of silver bullion.

On July 10, 1885, I had the honor to address you a communication in which I recommended that all bids be addressed to the Treasurer of the United States, and that the executive duties of the Commission be transferred from this Bureau to the Treasurer, except so far as these duties were in actual relation with the mints. It was also proposed that bids be invited on two days of each week, instead of one day as previously, with a view of preventing combinations in the silver market unfavorable to the government. Both of these recommendations were carried into effect by your order of July 14, 1885, since which date bids for the sale of silver bullion in lots of not less than 10,000 ounces have been addressed to the Treasurer of the United States on every Tuesday and Friday either by telegraph or by letter. The practical details of all transactions remain, as heretofore, in charge of this Bureau.

The amount of silver purchased and delivered during the fiscal year 1885-'86 in the manner stated was 24,296,413.76 standard ounces, costing \$22,547,582.60, being an average cost per standard ounce of \$0.928002, or \$1.031113 per ounce fine. The average London price during the same period, computed from daily cable despatches to the Bureau of the Mint, was 47.038 pence per ounce, British standard. This, at the average rate of sterling exchange, \$4.8751, was equivalent to \$1.03295 per ounce fine.

In addition to the purchases by the Secretary of the Treasury on the recommendation of the Commission, silver bullion was also purchased, under authority given the superintendents of the coinage mints to purchase lots offered of less than 10,000 ounces, at a price fixed from time to time by the Director of the Mint to conform as nearly as possible to the market price of silver. The amount of silver purchased in lots of less than 10,000 ounces by the officers in charge of the coinage mints during the fiscal year 1885-'86 was 239,174.56 standard ounces, at a cost of \$221,707.65.

The silver contained in gold deposits called "partings" is also purchased for use toward the specific requirements of law for the silver-dollar coinage, at a price fixed from time to time by the Director of the Mint. The amount of silver representing the charges on deposits of silver bullion for bars, as well as the minute fractions of the deposit over and above the value of the bar returned, is, by authority of the Secretary of the Treasury, also purchased for use in the silver-dollar coinage, at the rate of \$1 per standard ounce. The total amount of silver purchased during the year in partings and charges and bar-fractions was 141,311.41 standard ounces, costing \$129,436.93.

In addition, there was transferred from the Assay Office at New York to the Mint at Philadelphia during the year, for use in the coinage of the standard silver dollar, silver bullion amounting to 534,936.87 standard ounces, at a value or cost to the government of \$550,232.83. This silver had accumulated at the Assay Office at New York from partings and bar-charges and fractions.

Thus it will be seen that the total amount of silver purchased in these different ways for the silver-dollar coinage during the fiscal year was 25,211,836.60 standard ounces, at a cost to the government of \$23,448,960.01, the average cost per standard ounce being \$0.930077, equivalent to \$1.03342 per ounce fine.

In addition to the silver purchased for the silver-dollar coinage, the Melter and Refiner of the Mint at Philadelphia, under instructions from this Bureau, deposited with the superintendent 1,980.12 standard ounces of silver bullion, costing \$1,936.62, which was the exact amount and value of three silver bars missed by this officer during the fiscal year 1884-'85, and supposed to have been stolen, reference to which was made on pages 14 and 20 of my report for the fiscal year 1885.

This amount, 1,980.12 standard ounces, costing \$1,936.62, formed a portion of the stock of silver bullion used in the coinage of standard silver dollars during the year.

This, added to the amount above stated, 25,211,836.60 standard ounces, costing \$23,448,960.01, gives as the total stock of silver bullion acquired for the silver-dollar coinage during the year 25,213,816.72 standard ounces, costing \$23,450,896.63.

The purchases of silver bullion for the silver-dollar coinage during the year are exhibited in the following table:

BULLION FOR THE SILVER-DOLLAR COINAGE.		
Mode of acquisition.	Standard ounces.	Cost.
Department purchases.....	24, 296, 413. 76	\$22, 547, 582 60
Purchases by mint officers.....	239, 174. 56	221, 707 65
Partings, bar-charges, and fractions.....	141, 311. 41	129, 436 93
Transferred from the Assay Office at New York.....	534, 936. 87	550, 232 83
Deposited by Melter and Refiner of the Mint at Philadelphia.....	1, 980. 12	1, 936 62
Total.....	25, 213, 816. 72	23, 450, 896 63

The stock of silver bullion on hand at the several coinage mints July 1, 1885, available for the silver-dollar coinage was 3,731,901.12 standard ounces, costing \$3,627,632.32 (not including 1,980.12 standard ounces, costing \$1,936.62, carried in "suspense account.") There was delivered at the mints on purchases during the year as stated 25,213,816.72 standard ounces, at a cost of \$23,450,896.63, making the total amount of silver applicable to the silver-dollar coinage 28,945,717.84 standard ounces, costing \$27,078,578.95.

The number of silver dollars coined during the year was 29,838,905. The amount of silver consumed in this coinage was 25,642,808.98 standard ounces, costing \$24,075,054. The silver wasted by the operative officers and sold in sweeps during the year was \*44,413.20 standard ounces, costing \$42,555.93, making the total consumption of silver during the year 25,687,222.18 standard ounces, costing \$24,117,609.93. The balance of silver bullion on hand at the coinage mints June 30, 1886, available for the silver-dollar coinage was 3,253,495.66 standard ounces, costing \$2,960,969.02.

The average cost of the silver consumed during the year was \$0.938895 per ounce standard, equivalent to \$1.04321 per ounce fine.

In addition to the purchases of silver for the silver-dollar coinage, the amount of silver parted from gold at the Assay Office at New York and received in payment of charges and bar-fractions during the year

\* Includes .01 standard ounce, costing \$.02, transferred to "Uncurrent Silver Coinage" account.

was 152,528.43 standard ounces, at a cost to the Government of \$144,136.32. This is not treated as a purchase of silver for the silver-dollar coinage, but is inseparably connected with the receipt of gold and silver deposits at the Assay Office at New York. The silver so received is from time to time, when not required at the Assay Office at New York for payment of deposits of fine bars, transferred to the Mint at Philadelphia at its cost value, and then becomes a part of the silver purchases of the year in which transferred.

Of the amount of silver partings and bar-charges purchased at the Assay Office at New York during the year, as above mentioned, 123,848.82 standard ounces, costing \$116,088.80, were transferred to the Mint at Philadelphia, and are included in the silver purchases of the year as already stated.

The difference between this amount and the total amount transferred from the Assay Office at New York during the year (534,936.87 standard ounces, costing \$550,232.83), viz., 411,088.05 standard ounces, costing \$434,134.03, consisted of silver parted from gold at the Assay Office at New York and of silver received in payment of charges and bar-fractions prior to the commencement of the fiscal year 1885-'86.

At the average monthly price of silver, it was necessary to purchase during the fiscal year 25,642,462 standard ounces in order to obtain \$2,000,000 worth of silver bullion monthly, as required by law. The amount actually acquired was, as stated, 25,211,866 standard ounces. It may be well to note that this latter amount represents the deliveries at the mints during the year on silver purchases (including the transfers and local purchases), and that the amount actually purchased (contracted for, including the transfers, partings, &c.), was, in round figures, 25,783,200, being slightly in excess of the minimum amount required by law to be purchased.

The deliveries during the year on purchases (25,211,836.60 standard ounces, costing \$23,448,960.01) at the several mints are shown in the following table:

DELIVERIES ON PURCHASES OF SILVER BULLION.		
Mints.	Standard ounces.	Cost.
Philadelphia .....	17, 016, 477. 66	\$15, 877, 902 47
New Orleans .....	7, 894, 800. 52	7, 299, 612 81
San Francisco .....	300, 328. 84	271, 221 61
Carson .....	229. 58	223 12
Total .....	25, 211, 836. 60	23, 448, 960 01

There has been no purchase of silver bullion for the silver-dollar coinage at San Francisco during the year, except such silver as was necessary for the special requirements of its refinery, and the silver

parted from gold deposits and contained in charges and bar-fractions on silver deposits for bars.

At the Mint at Carson the purchase of silver was suspended prior to the beginning of the fiscal year, the only silver purchased during the year amounting to 229.58 standard ounces, at a cost of \$223.12, and consisting of partings and bar-charges. The purchase of silver, as well as the coinage of the silver dollar, has been confined exclusively to the mints at Philadelphia and New Orleans, where the silver could be more economically obtained and the coinage executed with greater advantage to the government.

#### SUBSIDIARY SILVER COINAGE.

No silver was purchased during the year for purposes of the subsidiary coinage.

Uncurrent silver coin, however, in the Treasury, weighing 115,169.65 standard ounces, possessing a coining value in subsidiary silver of \$143,290.39, was transferred from the Treasury of the United States to the Mint at Philadelphia for recoinage into dimes.

The amount of silver bullion on hand at the mints July 1, 1885, available for subsidiary coinage was \*37,144.16 standard ounces of the value of \$45,958.71. Adding to this the amount of uncurrent silver coins transferred from the Treasury, the total amount of silver at the mints available for purposes of the subsidiary coinage during the year was 152,313.81 standard ounces of the value of \$189,249.10. Of this there was consumed in the coinage of subsidiary silver 147,442.28 standard ounces, costing the mint \$183,380.57, and making subsidiary silver of the face value of \$183,442.95, being a profit of \$62.38.

The character of the subsidiary coinage executed during the year was:

Halves .....	\$3,052 50
Quarters .....	3,626 25
Dimes .....	176,764 20
Total .....	183,442 95

The balance of silver bullion on hand June 30, 1886 (all being at the Mint at Philadelphia), available for the coinage of subsidiary silver, amounted to 4,871.54 standard ounces, costing \$5,868.53.

In explanation of the cost of the silver used in subsidiary coinage, as compared with that used in the coinage of the standard silver dollar, it is proper to state that most of the silver used in the coinage of subsidiary silver consisted of uncurrent silver coins in the Treasury. When coins of this description are transferred from the Treasury to a mint for re-coinage, the full coining value in subsidiary silver of the pieces transferred is allowed by the mint and becomes the cost to the institution by which such silver is coined.

\* This includes .01 standard ounce, costing \$.02, transferred from "Standard Silver-Dollar" account.



There has been a demand for some time past for dimes. The mints have therefore been called upon to recoin other silver coins into dimes. The fact that there is a large accumulation in the Treasury of fifty and twenty-five cent silver pieces tends to indicate that the coinage of those denominations has been in excess of the requirements of the public.

The stock of subsidiary silver in the Treasury consists almost exclusively of these two denominations. It seems desirable, therefore, instead of buying silver for the coinage of dimes, for which there is a pressing demand, to re-coin the worn twenty-five and fifty cent pieces in the Treasury, and uncurrent three, five, and twenty-cent pieces which may be presented to the Treasury for redemption.

This could readily be done by act of Congress appropriating a sufficient amount to pay the loss on such recoinage, being the difference between the face value of the coins as received in the Treasury and the amount of silver which they will actually produce in coin when re-coined.

#### DISTRIBUTION OF SILVER DOLLARS.

In the accompanying table is exhibited in detail the distribution of silver dollars by the mints of the United States during the fiscal year.

It will be noticed that during the fiscal year 30,2 0,000 silver dollars were transferred from the coinage mints to the Treasury of the United States, and that there were actually paid out at the mints to individuals 11,361,979.

Owing to the very large amount transferred to the Treasury of the United States, the balance of silver dollars at the mints has, notwithstanding the coinage, been decreased during the year, being \$50,482,787 on June 30, 1886, against \$62,255,861 on June 30, 1885.

AMOUNT OF SILVER DOLLARS REPORTED BY THE COINAGE MINTS ON HAND  
JUNE 30, 1885, COINED DURING THE YEAR AND ON HAND AT THE CLOSE  
OF THE FISCAL YEAR ENDED JUNE 30, 1886.

Period.	Philadel- phia.	San Francisco.	Carson.	New Orleans.	Total.
On hand June 30, 1885 .....	10,834,087	32,029,467	3,170,308	16,221,999	62,255,861
Coinage of fiscal year 1886 .....	20,463,905	47,000	28,000	9,300,000	29,838,905
Total .....	31,297,992	32,076,467	3,198,308	25,521,999	92,084,766
Transferred to United States Treasury .....		10,000,000	3,100,000	17,150,000	30,250,000
	31,297,992	22,076,467	98,308	8,371,999	61,834,766
Transferred from United States Mint at Carson .....		18,072			
Transferred to United States Mint at San Francisco .....			18,072		
	31,297,992	22,094,539	80,236	8,371,999	61,844,766
In Mints June 30, 1886 .....	27,974,020	19,229,530		3,279,237	50,482,787
Distributed .....	3,323,972	2,865,009	80,236	5,092,762	11,361,979

## SEIGNORAGE ON SILVER COINAGE.

The seignorage on the coinage of silver dollars during the fiscal year—being the difference between the cost of the bullion and the face value of the pieces coined—amounted to \$5,763,851. The seignorage on subsidiary silver coin manufactured at the Mint at Philadelphia amounted to \$62.38. The total seignorage on silver coin manufactured during the fiscal year was \$5,763,913.38.

The balance of profits on the coinage of silver remaining in the possession of the officers in charge of the coinage mints on the 30th June, 1885, was, as stated on page 9 of my report for the last fiscal year, \$725,366.07. Adding to this the above-mentioned profits of the year—\$5,763,913.38—makes a total of \$6,489,279.45 of silver profits to be accounted for by the mints during the fiscal year. Of this amount the sum of \$167,763.42 was paid for expenses in distributing the coin, all of which, except \$457.85, was for silver dollars. In addition, the sum of \$16,966.87 of the profits was used to reimburse the mints for the losses arising from the wastages of the melters and coiners in the manufacture of silver dollars and the loss on the sale of silver in sweeps during the fiscal year.

The sum of \$5,751,347.72 was deposited in the Treasury of the United States, as shown by the warrants in the statement of seignorage in the Appendix to this report, leaving a balance of \$553,201.44 in the coinage mints at the close of the fiscal year, as follows :

Philadelphia.....	\$346,834 99
San Francisco .....	21,866 96
New Orleans.....	184,499 49
Total.....	553,201 44

The above balance was verified June 30, 1886, by representatives of this Bureau, who were sent to each of the coinage mints in operation, for the purpose of ascertaining by actual weight and count whether or not the officer in charge had in his possession the moneys called for by the books of the Treasury Department, as well as to superintend the annual settlement between the superintendent and the operative officers. Of this balance the amount at the Philadelphia Mint, \$346,834.99, has since been covered into the Treasury by certificate of deposit No. 37286, and the balance at New Orleans, \$184,499.49, by certificate of deposit No. 37129, leaving the remainder at the Mint at San Francisco, which it is expedient to keep at that institution. No silver coinage having been executed at that mint for the last eleven months of the fiscal year, it is necessary to retain a portion of the silver-profit fund to pay the cost of distributing the coin still on hand.

The seignorage on the coinage of silver from July 1, 1878, to the close of the fiscal year ended June 30, 1886, has amounted to \$31,102,303.35.

To this is to be added the balance on hand at the coinage mints July 1, 1878, the beginning of the fiscal year following the passage of the act authorizing the issue of silver dollars. This balance was \$424,725.47. There is also to be added \$9,237.54, refunded by Adams Express Company for overcharges in their bills for shipping silver dollars, and \$4,560.30, consisting of surplus silver bullion and profits arising from the adjustment of silver values, which sum, while not strictly seignorage on silver coinage, was carried to the credit of the silver-profit fund. These items make a total of silver profits to be accounted for of \$31,540,826.66.

Of this amount the sum of \$651,541.65 has been paid for expenses connected with distributing silver coins. The sum of \$187,917.02 has been paid for wastage in connection with the silver-dollar coinage and for losses on sale of sweeps attending that coinage, thus leaving the net profit for the eight years, including the balance in the mints on July 1, 1878, on the manufacture of silver coins, \$30,701,367.99.

Of this amount the sum of \$30,148,166.55 has been covered into the Treasury of the United States by covering warrants as profits on the coinage of silver prior to the close of the fiscal year ended June 30, 1886. The balance, amounting to \$553,201.44, was, as previously stated, in the possession of the coinage mints at that date and verified by actual count.

Of that balance all except the amount at the mint at San Francisco has since been deposited in the Treasury of the United States.

In the Appendix will be found a statement showing in detail the profits on the coinage of silver during the fiscal year, and the disposition of the same.

#### COURSE OF THE PRICE OF SILVER.

At the date of the passage of the act authorizing the coinage of the standard dollar, February 28, 1878, the London price for silver was 55 pence per ounce, British standard, equivalent to \$1.20566 per ounce fine, at which price the intrinsic value of the United States silver dollar, was \$0.93 $\frac{1}{4}$ .

At no time since the passage of the act has the price of silver reached 55 pence, the tendency having been steadily downward, with occasional temporary advances which were not maintained for any considerable time. During the past year the decline has been very marked, especially since January 1st of the present year.

On July 1, 1885, the London price of silver was 49 $\frac{1}{4}$  pence per ounce, British standard, equivalent to \$1.07961 per ounce fine, while on June 30, 1886, the London price was 44 $\frac{1}{4}$  pence per ounce, British standard, equivalent to \$0.9796, showing a decline during the year of over ten cents per ounce.

Since the close of the fiscal year there has been a further decline until on July 31, 1886, the price of silver reached 42 pence per ounce

British standard, equivalent to \$0.92068 per ounce fine, which was the lowest price silver has ever reached. At the latter price the bullion value of the silver dollar, measured by the market price of silver, was \$0.712088.

The price has since advanced until at the present writing (October 20, 1886) it is 45 $\frac{1}{8}$  pence per ounce, British standard, equivalent at the par of exchange to \$0.9878 per ounce fine.

In the Appendix will be found a table showing the ratio of silver to gold each year since 1687.

Also a table showing the highest, lowest and average price of fine silver in London and its equivalent in United States money each year since 1833.

Also a table showing the highest, lowest and average value intrinsically of the United States silver dollar measured by the gold standard, and the quantity of fine silver purchasable with a United States silver dollar at the average London price of silver since 1873.

#### REVIEW OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1886.

##### MINT AT PHILADELPHIA.

The deposits and purchases of gold and silver at the Mint at Philadelphia amounted during the year to \$23,800,679.85, against \$18,101,424.04 in the preceding fiscal year.

The coinage executed consisted of 24,997,460 pieces, of the value of \$27,660,039.40, against 42,864,328 pieces, of the value of \$18,509,280.25, in the preceding fiscal year. While the total number of pieces coined was less than in the previous year, owing to the falling off in the demand for minor coins, the number of pieces of gold and silver coined was largely in excess of the previous year, the falling off being in the minor coinage.

The gold and silver coinage executed consisted of 23,290,809 pieces, of the value of \$27,642,661.75. In addition there were struck 10,038 nickel pieces (five and three cent pieces), and from blanks ready prepared 1,696,613 bronze cents.

It will be understood that in comparison with the coinage of gold and silver pieces from crude bullion the striking of bronze pieces from ready-made blanks supplied by copper works is a simple operation. The excess in the number of pieces struck in 1884-'85 over the output for 1885-'86 was mainly of bronze pieces, viz, 17,572,120 in the former year, against 1,696,613 in 1886.

The Melter and Refiner operated on 1,396,820.218 standard ounces of gold during the year, with a wastage of 421.603 standard ounces. The same officer operated on 39,693,151.81 standard ounces of silver during the year, and at the annual settlement returned over and above the amount charged to him a surplus of silver during the year of 4,384.42

standard ounces. The same officer operated on 2,604,286.24 ounces of metals used in the minor coinage, with a wastage of 4,456.12 standard ounces.

The Coiner operated on 1,118,730.030 standard ounces of gold during the year, with a wastage of 24.541 standard ounces. The same officer operated on 39,005,873.90 standard ounces of silver bullion during the year, with a wastage of 3,413.63 ounces.

The work of the melting and coining departments of the Mint at Philadelphia during the past year has been on a scale never before attempted. The total amount of melting and refining, expressed in a tabular form, may be exhibited as follows:

	Tons.
Coinage of gold .....	42½
Coinage of silver .....	1,215
Refining gold and silver .....	18
Total .....	1,275½

From the fact that the above weight of gold and silver is handled sixteen times while passing through the Melter and Refiner's hands, and fully as often in the coining department, it may be considered that upwards of forty thousand tons of gold and silver were handled by the operatives of the mint during the year.

The work of the assay department exceeded that of any previous year. As 12,867 melts of ingots were made for coinage during the year, and as these melts are always assayed in duplicate—and in doubtful cases in triplicate—it may be said that over 26,000 assays for silver coin alone were made. As all bullion received must be assayed, as a basis for paying the depositor, as well as for enabling the Melter and Refiner to calculate his melts, about 15,000 assays were made on account of silver bullion deposited and purchased.

The assays of gold ingots for coinage, while not nearly as large as in former years, added some 1,500 assays to the work. The receipt of gold deposits was in advance of that of late years, and as these are assayed for silver as well as gold, duplicate and, in the majority of cases, triplicate assays were made. As a result, the total gold assays numbered over 21,000, making an aggregate of over 41,000 assays in silver and 21,000 assays in gold: a grand total of 62,000 assays.

It is believed that an amount of equally critical and accurate work has seldom, if ever, been performed in the same time with so small a force.

The engraving department, as usual, has been mainly occupied with the manufacture of dies for all the coinage mints.

The following table, prepared by its bookkeeper, exhibits the expenditures of the Mint at Philadelphia, as well as the output of coin and bars, for the fiscal years 1877-'86:

STATEMENT OF EXPENDITURES ON ACCOUNT OF APPROPRIATIONS, AND OUTPUT IN GOLD, SILVER AND MINOR COINS, AND IN GOLD AND SILVER BARS, FOR THE FISCAL YEARS 1877 TO 1886, INCLUSIVE.

EXPENDITURES.

Date.	Salaries.	Wages.	Incidentals.	Parting and refining.	Expense of manufacturing silver coin.	Total.
1877.....	\$35,762 33	\$302,899 34	\$81,608 28	\$4,349 70	\$21,480 36	\$446,160 01
1878.....	34,850 00	284,572 31	67,645 93	4,387 19	53,953 41	445,408 84
1879.....	34,850 00	284,764 10	82,495 73	3,560 17	.....	405,670 00
1880.....	33,632 87	257,645 92	75,333 43	10,934 41	86,221 43	493,768 06
1881.....	34,850 00	345,061 18	111,148 73	9,574 63	.....	500,634 54
1882.....	33,424 72	369,235 46	129,073 26	6,126 82	.....	537,860 26
1883.....	40,830 64	354,851 03	143,855 10	8,358 20	.....	547,925 02
1884.....	40,503 18	358,845 70	118,980 26	10,309 27	.....	528,638 41
1885.....	40,673 91	367,854 51	127,259 82	7,793 73	.....	543,581 97
1886.....	38,782 89	375,511 94	69,145 91	6,052 76	.....	489,493 50

OUTPUT.

Date.	Gold coinage.		Silver coinage.		Minor coinage.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
1877.....	494,020	\$9,803,564 00	36,145,200	\$11,444,935 00	4,196,500	\$62,165 00
1878.....	778,384	10,892,800 00	23,483,750	11,809,823 50	3,059,800	30,694 00
1879.....	936,564	11,329,352 00	12,125,850	12,124,882 50	9,620,200	97,798 00
1880.....	3,789,820	27,639,445 00	15,223,400	15,194,437 50	26,831,850	269,971 50
1881.....	7,275,926	49,809,274 00	9,174,820	9,125,966 75	38,335,665	405,109 95
1882.....	8,270,450	59,678,437 50	11,100,300	11,062,388 75	46,865,725	644,757 75
1883.....	941,680	7,729,982 50	18,798,076	12,325,470 15	60,951,526	1,428,307 16
1884.....	425,334	2,777,154 00	19,406,793	13,854,387 80	55,955,029	1,174,709 73
1885.....	453,469	2,952,563 50	17,800,099	15,029,159 95	24,610,760	527,556 80
1886.....	1,059,314	6,997,380 00	22,231,495	20,643,281 75	1,706,651	17,377 65

Date.	Bars.		Total value of output.
	Gold.	Silver.	
1877.....	\$64,265 85	\$86,399 09	\$21,461,328 94
1878.....	61,752 83	101,739 26	22,895,812 59
1879.....	89,997 82	125,614 22	23,767,644 54
1880.....	145,200 85	83,688 67	43,332,743 52
1881.....	236,141 78	60,123 09	59,636,615 57
1882.....	238,878 96	146,163 05	71,770,626 01
1883.....	381,508 84	280,174 78	22,145,443 43
1884.....	521,095 65	54,282 11	18,381,629 29
1885.....	401,925 76	42,758 67	18,953,964 68
1886.....	524,875 72	23,379 17	28,208,294 29

The execution of so large a proportion of the coinage of the year by the Mint at Philadelphia has not been without the necessity of resorting to expedients to meet the extra requirements imposed upon this institution.

At the beginning of the fiscal year the force of adjusters was increased by a second shift, with working hours from 4 to 10 p. m., an exchange of hours being made every week by the two shifts. This expedient became necessary for want of capacity in the adjusting-room, through the diversion some years ago of a part of its space for wardrobes and other conveniences. A division of the force of adjusters in this manner is not desirable. Steps have therefore been taken to vacate the space previously appropriated for other than practical purposes, and to provide for the same by erecting a loft above the present room, the work being executed by the mechanical force of the mint.

Preparations were made toward the close of the last fiscal year for a second shift in the Melter and Refiner's and Coiner's departments; a change which, however, did not go into effect until after the close of the year.

All mechanical labor performed in the mint during the fiscal year has been by the regular force of the mint. This circumstance becomes notable from the fact that for the six years previous to the beginning of the fiscal year over \$54,000 was paid out to a single firm for extra mechanical labor, at an average daily rate of wages of \$4.73, against the average rate of \$3.25 paid the regular mechanical force of the mint.

However exceptional the year may prove as one in which no considerable expenditures for machinery have been incurred, I deem the fact as here implied worthy of note.

The act of Congress, providing for a new steam plant and engine outside of the mint-building, beneath the level of the court, did not pass until after the close of the fiscal year. The removal of this plant will provide space for the construction of coal vaults under the gangway on the west side, and also for the proper location of vaults for the storage of coin and bullion in the centre of the building, instead of along the outer walls as at present.

Reference was made in my last annual report to the fact that three silver bars, numbered 7087, 7093, and 7113, containing 1,980.12 standard ounces of silver, were missed by the Melter and Refiner during the fiscal year 1885, and that the value of these bars, \$1,936.62, was carried in a suspense account opened for the purpose until the exact facts relative to their disappearance were ascertained.

On March 26, 1886, Dr. James C. Booth, the Melter and Refiner of the mint, deposited with the superintendent 1,980.12 standard ounces of silver bullion, closing out this suspense account.

While the Melter and Refiner of the Mint at Philadelphia was only technically responsible for the bullion stolen, it was necessary, in order to prevent a deficiency in the bullion fund, that he should place with

the government silver in lieu of that stolen, which had been charged to him and for which he had receipted. It is to be hoped that Congress will reimburse the personal loss thus entailed upon this venerable and efficient officer.

#### STORAGE AND CUSTODY OF STANDARD SILVER DOLLARS AT PHILADELPHIA.

In my report for the last fiscal year attention was invited to the exigencies of the storage of bullion and coin, with special reference to the Mint at Philadelphia, where two-thirds of the mandatory coinage of silver dollars is executed over and above the coinage of minor coin and the larger part of the subsidiary.

Without repeating the considerations there presented, it proves important to urge the same considerations, as the Department is again called upon to meet an emergency similar in kind to that described at the beginning of the last fiscal year. From the emergency at that time relief was found in the provision of two empty vaults connected with the vacant apartments in the United States post-office building in that city. These vaults were fitted for the reception of silver dollars and made ready for occupation about December 1, 1885. At the instance of the Department they were supplied with time-locks and metallic lattice work, and consigned to the Superintendent of the Mint at Philadelphia for the storage of silver dollars in excess of what could be kept at the mint, and the delivery of which to the Treasury or sub-treasury might not be called for.

The anomalous course has thus been forced upon the mint service of retaining the immediate custody, under the personal responsibility of the Superintendent of the Mint at Philadelphia, of the bulk of the output of that institution, instead of delivering the same according to custom to the United States Treasury. The anomaly is all the greater that the storage of this treasure is not upon the premises of the Mint itself, but in a separate building with separate environments, thus requiring a special watch for its safety.

Up to the 30th October, 1886, a date subsequent to that of this report and while it was in press, the amount of silver dollars thus stored in the post-office building was \$20,250,000. This is the sum of the daily output of the mint for less than a year, the vaults of the mint proper, including a number of provisional vaults without special safety appliances, having been filled to repletion and in a manner very objectionable, from the fact that sufficient space for gangways has not been available for examination and count.

On the same date I forwarded you a communication from the Superintendent of the Mint at Philadelphia stating that the vaults in the post-office building will be completely filled at the end of twenty days, when they will contain some \$21,500,000, and that no further space will be available for storage of silver dollars in



the mint building except by recourse to the very objectionable expedient of piling solid vault No. 6. This vault contains 1,733,000 pieces, which, from the circumstance that it is without safety appliances and that it is upon the outer walls of the building, are all that can be stored therein, with the usual requirement of gangway spaces necessary for purposes of examination and count.

Even if this vault be filled to its cubical capacity, storage can be found for the output of less than two months' work. The emergency is thus forced upon the attention of the Department either to provide space, with suitable safety appliances and guard, for the storage at Philadelphia of the further output of the mint, or else to provide for its transfer from time to time, at short intervals, to the custody of the United States Treasury.

The vaults in the United States post-office building still remain in the custody of the Superintendent of the Mint at Philadelphia, owing to the impracticability of their transfer to the custody of the United States Treasury while open to the reception of the daily output of the mint. When these vaults, however, be finally filled, I have to recommend that the custody of the same be transferred to the United States Treasury.

Owing to the bulky character of the silver treasure, for the storage of which temporary and unsuitable expedients have had to be adopted at the Mint at Philadelphia, I took occasion in my last annual report to point out as the greatest danger to which this treasure is exposed whatever danger there be from popular disorder. In order to be prepared for any contingency of the kind, however remote, I undertook to secure, through the co-operation of the War Department, a suitable defensive armament for the Mint at Philadelphia. The armory was early in the year newly equipped with Gatling guns mounted on tripods and with repeating rifles, &c. An armorer has been detailed from the roll of the mint and a portion of his time given to the proper care of these arms.

#### MINT AT SAN FRANCISCO.

The deposits and purchases of gold and silver at the Mint at San Francisco during the last fiscal year amounted to \$29,011,690.38 against \$25,399,707.10 in the preceding year. The increased deposits are very marked in the case of gold, the value of the gold deposited during the fiscal year 1886 being \$27,320,134.72, against \$20,774,459.97 in the preceding year, an increase of over \$6,500,000. Prior to the year just ended there had been a marked and continued falling off in the deposits of gold at the Mint at San Francisco. The amount declined from \$28,846,898.04 in 1881 to \$20,774,459.97 in 1885, a total decline from 1881 to the close of the fiscal year 1885 of \$8,072,438.07. The deposits of gold during the past year exceeded the value of the gold deposited at that mint any year since 1882.

The deposits and purchases of silver amounted to \$1,691,555.66 during the fiscal year 1886, against \$4,625,247.13 in the preceding year. This was owing to the fact that the coinage of silver at the Mint at San

Francisco was, for prudential and economical reasons, discontinued the past fiscal year. The amount of silver received consisted exclusively of deposits for bars, silver parted from gold deposits, and the small amount purchased for granulating purposes in the refinery.

Fine silver bars of the value of \$1,345,970.72 were manufactured at the Mint at San Francisco for depositors during the past fiscal year.

The coinage of the Mint at San Francisco during the fiscal year 1886 was, gold, 3,991,500 pieces of the value of \$27,080,000, against 1,236,500 pieces of the value of \$20,857,500, in the preceding fiscal year. The silver coinage consisted of 47,000 silver dollars and 20,662 dimes, of the value of \$2,066.20, a total silver coinage of 67,662 pieces of the value of \$49,066.20.

The Melter and Refiner operated during the year on 2,812,334.880 standard ounces of gold bullion and returned in settlement at the close of the year, over and above the bullion charged to him, 1,538.199 standard ounces. The same officer operated on 1,618,059.30 standard ounces of silver, and delivered in settlement an excess, over and above the amount charged to him during the year, of 3,376.27 standard ounces.

Out of 935 melts of gold ingots made by the Melter and Refiner during the fiscal year, not one was condemned. This is one of the evidences of the care and skill with which the operations of the melting and refining department of the mint were conducted.

The following table exhibits the number of melts of ingots made and the number condemned each year at this mint from 1874-1886:

STATEMENT OF THE NUMBER OF MELTS AND INGOTS MADE AND THE NUMBER CONDEMNED AT THE MINT OF THE UNITED STATES AT SAN FRANCISCO, FROM 1874 TO 1886.				
Fiscal year.	Gold ingots.		Silver ingots.	
	Number made.	Number condemned.	Number made.	Number condemned.
1874.....	813	5	2,648	10
1875.....	925	13	4,378	15
1876.....	942	6	9,454	11
1877.....	1,141	3	13,210	8
1878.....	1,393	19	13,610	14
1879.....	981	4	12,789	14
1880.....	931	3	8,104	14
1881.....	1,033	8	12,617	38
1882.....	958	8	10,719	20
1883.....	901	5	7,509	12
1884.....	767	4	5,539	1
1885.....	677	1	2,619	0
1886.....	935	0	.....	.....
Total .....	12,397	79	103,196	157
Condemned per cent.....	.....	.6	.....	.1

The Coiner of the Mint at San Francisco operated on 2,848,812.810 standard ounces of gold bullion during the year, and returned in settlement an excess of 124.654 standard ounces. The same officer operated on 65,709.70 standard ounces of silver, and delivered in settlement an excess, over and above the amount charged to him during the year, of 43.79 standard ounces.

As it is unusual for a Coiner to return an excess of bullion, it is proper to state that this excess arose from gold and silver recovered from old carpets in the adjusting room, which, being unfitted for further use, were burned and produced 171.672 standard ounces of gold and 44.37 standard ounces of silver. These carpets had been in use seven years. The value of the blanks handled in the room covered with these carpets during the period they were down, was, corresponding to the total coinage for the same period, namely, gold, \$183,734,000, silver, \$46,534,866.

The following statement exhibits the work of the Coiner's department of this mint during the last four years :

COMPARATIVE STATEMENT OF OPERATIONS IN THE COINER'S DEPARTMENT  
OF THE MINT AT SAN FRANCISCO FOR THE FOUR YEARS ENDED JUNE 30,  
1886.

GOLD COINAGE.

Fiscal years.	Amount.	Per cent.	Legal allowance.	Actual waste.	Per cent. of allowance.
1882-'83 .....	\$26,760,000	54.7	<i>Stand. ozs.</i> 1,325.685	<i>Stand. ozs.</i> 134.715	10.1
1883-'84 .....	23,543,500	54.3	1,164.590	120.300	10.3
1884-'85 .....	20,857,500	54.7	1,041.746	70.337	6.75
1885-'86 .....	27,080,000	52	1,424.406	47.018	3.3
Total and mean .....	98,241,000	.....	4,956.427	372.370	7.5

SILVER COINAGE.

1882-'83 .....	\$7,350,000 00	51.5	12,628.130	638.76	5
1883-'84 .....	5,850,000 00	52.5	9,779.060	618.13	6.3
1884-'85 .....	2,908,799 70	53.3	4,703.610	192	4.08
1885-'86 .....	49,066 20	52.8	50.154	.58	1.15
Total and mean .....	16,157,865 90	.....	27,160.954	1,449.47	5.35

Actual loss for four years last past:

Gold .....	\$8,925 70
Silver .....	1,305 00
	8,230 70

Deduct for pro rata of proceeds of carpets, used seven years and destroyed:

Gold value .....	\$1,705 60
Silver value .....	13 80
	1,719 40

Net loss for the four years last past, coin value..... 6,511 30

Legal allowance on gold operated on..... 37,544 55

Legal allowance on silver operated on..... 24,844 45

Total allowance for four years past..... 112,300 00

## MINT AT NEW ORLEANS.

The value of the deposits and purchases of bullion at the Mint at New Orleans during the year was \$9,318,643.37, against \$10,243,397.18 in the prior year. The coinage, which consisted exclusively of silver dollars, amounted to 9,300,000 pieces, against 10,135,000 pieces coined in the preceding year.

The Melter and Refiner operated on 25,428.644 standard ounces of gold bullion, with a wastage of .956 standard ounce, and 16,370,688.77 ounces of silver bullion, with a wastage of 5,617.06 standard ounces.

The Coiner operated on 14,448,853.90 ounces of silver bullion, with a wastage of 1,826.65 standard ounces. No gold bullion was operated on by the coiner during the fiscal year.

The following statement shows the number of assays made at New Orleans, both gold and silver, during the fiscal year:

STATEMENT SHOWING THE NUMBER OF GOLD AND SILVER ASSAYS MADE AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR ENDED JUNE 30, 1886.

## GOLD ASSAYS.

	Number.
Deposits .....	548
Ingots .....	38
Melted and refined fine gold .....	73
Miscellaneous .....	85
Total .....	744

## SILVER ASSAYS.

	Number.
Deposits .....	524
Bar purchases .....	6,985
Ingots .....	10,826
Melted and refined grain bars .....	134
Melted and refined fine silver .....	98
Settlement bars .....	56
Sweeps .....	32
Experimental .....	281
Total silver .....	18,936

## Recapitulation:

Total gold assays .....	744
Total silver assays .....	18,936
Total assays .....	19,680

## MINT AT CARSON.

The value of the deposits at the Mint at Carson during the year amounted to only \$13,930.78.

From the table of coinage it appears that the Mint at Carson coined 28,000 silver dollars. This coinage was really executed in the previous fiscal year, but not having been delivered by the coiner to the superintendent before the close of that year, was necessarily included in the coinage of the fiscal year 1885-'86.

When operations were suspended at the Mint at Carson there were on hand in gold bullion 50,332.859 standard ounces, of the value of \$936,425.17, and 666,832.99 standard ounces of silver bullion, costing \$647,968.22. The amount of gold coin on hand was \$20,120, and of silver coin \$20,076.42.

The refined bullion, consisting of 28,563.526 standard ounces of gold, of the value of \$531,414.44, and 258,241.46 standard ounces of silver, costing \$250,935.12, was transferred to the Mint at Philadelphia.

The unrefined bullion, consisting of 21,694.546 standard ounces of gold, of the value of \$403,619.46, and 407,017.49 standard ounces of silver, costing \$395,501.88, was transferred to the Assay Office at New York.

The Superintendent's and Assayer's sweeps and flux-bars, containing 15.989 standard ounces of gold, of the value of \$297.47, and 78.26 standard ounces of silver, costing \$77.76, as well as the \$20,120 in gold coin and the \$20,076.42 in silver coin, were transferred to the Mint at San Francisco.

The sweeps were sold, and contained 58.798 standard ounces of gold, of the value of \$1,093.80, and 1,495.78 standard ounces of silver, costing \$1,453.46.

The gold and silver coins reserved from the coinage of the Mint at Carson for the calendar year 1885, forwarded to the Mint at Philadelphia for trial at the annual assay, amounted to \$220 in gold and \$114 in silver coin. After they had been tested by the annual assay commission their value was transferred to the Mint at Philadelphia, thus closing out the stock of coin and bullion on hand at the Mint at Carson.

Owing to the difficulty in procuring silver bullion for delivery at the Mint at Carson at reasonable rates, coinage was suspended at that institution from March 1, 1879, to June 30, and from November 1, of the same year, to May 1, 1880, and from April to October, 1881.

For some time prior to March, 1885, Assistant Secretary French, Treasurer Wyman, and Director Burchard recommended acceptance of offers for sale of silver to be delivered at Carson only when the rates were such that the cost of transporting the resulting coin to the Atlantic coast, added to the price of bullion, would not exceed the cost at the mints at Philadelphia and New Orleans.

The deposits of gold bullion at the Mint at Carson during the fiscal year 1885 amounted in value to \$1,505,665, and the purchases of silver to \$1,159,138. During the same year the coinage was:

Gold .....	\$1,051,060
Silver .....	776,000

(Report Director Mint, 1885, pp. 56, 66.)

On March 8, 1885, the Superintendent, Mr. James Crawford, died. Business was suspended and the mint closed, pending appointment and qualification of a successor, until April 1, when the new superintendent and new coiner assumed office.

March 28, the balance of the regular appropriation for "wages of workmen" being but \$7,200 for four months' operations, the Director of the Mint, with the approval of the Secretary of the Treasury, ordered the suspension of coinage (which had not been resumed) for the remainder of the fiscal year 1885; also, that the force of clerks, workmen, &c., be reduced to the lowest possible limit. The receipt of bullion for "parting and refining," and local purchases of silver for the standard-dollar coinage, however, were allowed to continue.

May 8, by Department order, the Superintendent at Carson was instructed to discontinue the purchase of silver bullion until further notice.

May 30 the Secretary of the Treasury authorized the Treasurer of the United States to instruct the Superintendent of the Mint at Carson as well as Assayers in charge of the United States assay offices other than at New York that thereafter funds to be used by them for the purchase of bullion would be placed with the Assistant Treasurers at New York and San Francisco.

June 11 the Secretary further directed that no silver be purchased, except silver "parted" from gold and deposits of mutilated United States coin, and also that a charge be imposed on deposits of gold bullion to cover transportation to the Mint at San Francisco.

August 14 the Coiner, for want of occupation, was suspended by the President.

November 6 it was ordered that the Mint at Carson be closed to receipt of deposits, and clerks, assistants, and workmen be discharged.

November 16 the Melter and Refiner and the Assayer were suspended by the President.

The falling off in the business of the Mint at Carson, which led to the closing of that institution, will, in connection with the above statement, be exhibited by the fact that during the first three months of the fiscal year 1886 the deposits of gold at that institution had fallen to 518 standard ounces, from 23,333 standard ounces for the corresponding period of 1885.

It having been urged upon this Bureau that the prospects for business had become so greatly improved as to justify the reopening of the mint, I undertook to solicit, through Superintendent Garrard, from par-

ties most interested in such a measure, some guaranty which might justify the Department in carrying out the recommendations looking to that end on the footing, at least, of an assay office.

The estimate by the Department for the expenditures of the Mint at Carson was for an amount sufficient alone for the proper custody of the building and its contents. But no such appropriation having been reported in the Legislative, Executive and Judicial Appropriation Bill, I took occasion, on 5th June, to submit the proposition whether it would not be well to suggest for the consideration of Congress an appropriation the same as that for the previous fiscal year. This was in view of the fact that representations had been made to the Bureau of the Mint of the readiness on the part of certain producers of bullion to deposit the same at the Mint at Carson instead of sending it to private refineries, on condition that certain benefits, which it was claimed are conferred by the law, but which during the year 1885 had been withdrawn from that institution in common with some others by the action of the Department, were restored.

The recommendation was made especially in view of the fact that the omission of the usual appropriation for the Mint at Carson would deprive that institution of the means to reopen either for the receipt of bullion or for coinage operations, if in the course of the year, at the discretion of the Department, it should be deemed expedient.

I took occasion also to say that it was doubtless true that the cessation of deposits at the Mint at Carson was largely due, first, to the payment of depositors by draft instead of in cash; and, second, to the collection of a transportation charge from depositors for the cost of transportation of refined bullion to the Mint at San Francisco, by express.

Up to the close of the fiscal year no guarantee could be obtained which seemed to justify, in the opinion of the Bureau, the resumption of operations at that mint even on a reduced scale.

Since the close of the fiscal year, however, representations have been made to this Bureau to show the existence of such conditions as might reasonably be expected to provide business for this mint conducted as an assay office. And claims have been urged on the Department of the right of producers within reach of this mint to deposit their bullion and to receive payment therefor in current funds.

In recognition of such claims it was decided to reopen this mint to depositors, and to provide for the payment of deposits in current funds.

On October 5, 1886, the President appointed Dr. David K. Tuttle to succeed Mr. Stevens as Melter and Refiner, and Mr. Joseph D. Ryan to succeed Mr. Hetrich as Assayer.

#### ASSAY OFFICE AT NEW YORK.

The deposits of gold and silver bullion at the Assay Office at New York during the year amounted to \$22,559,482.11 against \$35,248,421.34 in the previous year; a falling off of nearly \$13,000,000.

The falling off in deposits of gold was chiefly in foreign gold bullion and coin.

The value of the gold bars manufactured during the year was \$15,820,585.07, and of silver bars, \$6,721,393.36.

The Melter and Refiner operated during the year on 929,770.775 ounces of gold, and returned at settlement an excess of 889.447 ounces, of the value of \$16,547.85. The same officer operated on 5,920,653.13 ounces of silver bullion, with a wastage of 318.10 ounces.

The amount parted and refined at the acid refinery was 4,656,786 gross ounces, containing 540,041 standard ounces of gold and 3,831,572 standard ounces of silver. There were received from the acid refinery 540,408 standard ounces of gold and 3,654,582 standard ounces of silver. There was used in the parting operations, 1,729,327 pounds of sulphuric acid. There were sold 2,531,810 pounds of waste acid, and 321,477 pounds of blue vitriol, realizing \$17,267.86.

The work of rearranging the apparatus in the acid refinery, commenced two years ago, was continued without interrupting regular operations. Great advantage has been obtained in increased convenience and healthfulness resulting from the changes which have been made.

The escape of acid fumes from the Assay Office at New York has been for many years a growing source of offense and annoyance as a result of the erection in its neighborhood of lofty edifices for office purposes, whereby the draft of the flues had become impaired and the escaping gases deflected. Formal complaints of these gases as a nuisance have been repeatedly lodged with the Superintendent of the Assay Office and appeals made to this Bureau directly and through the Department. Much attention has therefore been given by all concerned to the removal of this difficulty through the introduction into the operations of the refinery of more effective appliances for the suppression of acid fumes by confining them within chambers and by dissolving them in water.

The following statement on this subject, from the Melter and Refiner, possesses technological importance as well as an interest for all who have been troubled by the escape of irritating gases, as it will go far toward showing the earnest efforts that have been made to remove all cause of annoyance and complaint:

In connection with the replacement of worn-out apparatus in the refinery at this office, enlarged and improved facilities have been provided for absorbing gases generated in the parting processes.

Since the completion, some months past, of the new system, complaints of annoyance from the fumes, previously not infrequent, have ceased. This and other considerations warrant the conclusion that the apparatus is successfully doing the work for which it was erected. The initial item is a lead hood over the kettles in which solution of the metals in sulphuric acid takes place. This hood is a dome (not funnel-shaped, as formerly), 2 feet high and 2 feet 9 inches in greatest diameter. It forms nearly a circle with the pot, and is believed to have an advantage in its shape from the impinging of the ascending fumes upon the top of the dome causing a certain amount of condensation, thus lessening the quantity to be subsequently treated



as well as the amount of acid to be used. Evidence of this is found in the fine rain of condensed acid frequently seen descending on the metal in the kettle. The hood is connected by a lead pipe 10 inches in diameter and of required length, with an alternating series of coke chambers (made of lead) and large vertical and horizontal lead pipes, and with an alkali box, and finally, at point of exit, with the main stack. There are in all five coke chambers, about 10 feet by 5 feet by  $6\frac{1}{2}$  feet, in which the coke occupies about one-third the cubic space. There are eight vertical lead pipes, 16 inches in diameter by 24 feet long, six vertical lead pipes 20 inches in diameter by 24 feet long, and three horizontal lead pipes 20 inches by an average length of 30 feet. The alkali box is 25 feet long by  $3\frac{1}{2}$  feet high by 22 inches wide, and is so connected and operated that a saturated alkali solution is drawn out by an acid pump and forced up and over the box and rained down at successive points upon the fumes, already largely deprived of their acid quality. The chambers and pipes are each constantly and liberally sprayed with water, thus keeping the coke and all condensing surfaces cool, and supplying an absorbing element for the gases. The length of the entire apparatus, in a continuous line, would be over 500 feet, with the stack over 600 feet. The course of the fumes may be briefly traced as follows: From the dissolving kettles into the first coke chamber, thence into the second coke chamber, then into the series of 16-inch vertical pipes, up and down, and into the third coke chamber, on leaving which a horizontal 20-inch lead pipe 20 to 25 feet long conducts them to the next coke chamber, and so on, the idea being to alternate between the chambers and pipes. From the last coke chamber of the series the fumes pass into the alkali box and are drenched as before described with alkali solution, passing from thence into the series of 20-inch vertical and horizontal pipes, where they are still further sprayed with water, and are then discharged into the stack to mix with the waste steam from reducing and condensing houses. Careful inspection at the point of exit fails to detect any quality in the gases passing off that can be a source of annoyance.

There was used in the refinery last year over 1,700,000 pounds of sulphuric acid, a daily average of nearly 6,000 pounds. At the maximum of work the solution pots are charged with 1,800 pounds of metal each day, and three to four finishing pots are also in operation. This gives an indication of the large quantity of fumes which the apparatus described is taking care of, and so effectively that, as already said, complaints have apparently become a thing of the past. A sufficient supply of water is an indispensable element in the successful working of the system. An artesian well is about to be sunk on the premises, which, it is hoped, will adequately and economically meet all necessities in that direction.

#### MINT AT DENVER AND MINOR ASSAY OFFICES.

The Mint at Denver, which is conducted and equipped only as an assay office, and the assay offices located at Helena, Mont.; Boise, Idaho; Saint Louis, Mo., and Charlotte, N. C., received during the year deposits containing gold of the value of \$2,677,910.44 and silver of the value of \$141,224.08, being a total of \$2,819,134.52, against \$3,173,122.07 in the prior year, a falling off of over \$350,000.

The falling off in deposits was mainly at the Mint at Denver and the Assay Office at Boise. This was from the fact that an order issued by the Department, about the commencement of the fiscal year, required depositors of gold at those institutions to pay, in addition to the usual mint charges, the cost of transporting their bullion to a coinage mint for coinage. The expense had been at intervals heretofore de-

frayed from annual appropriations made by Congress for "freight on bullion and coin."

The cost to the Government for the maintenance of these five institutions, which from time to time were located for the convenience of the producers of gold and silver, will be exhibited by a statement for the year of their earnings and expenses of all kinds, including losses, as follows:

Institutions.	Earnings.	Expenses.
Denver .....	\$7,180 42	\$24,423 73
Helena .....	5,292 29	27,022 32
Boisé .....	996 57	7,987 17
Charlotte .....	1,616 97	3,875 60
Saint Louis .....	703 67	5,381 43
Total .....	15,789 92	68,695 25

The above earnings do not include the amount collected at these institutions in charges for parting and refining the deposits and for alloy, because such charges are afterwards paid into the coinage mint by the same institutions. Hence, taking into consideration only the legitimate earnings and the total expenses of all kinds, the entire cost to the Government of the five institutions during the fiscal year 1886 was \$52,905.33.

Mr. R. B. Harrison, the Assayer in charge of the United States Assay Office at Helena, Mont., having resigned, Mr. Spruille Braden, the Assayer in charge of the Boisé Assay Office, was appointed to succeed him November 10, 1885. Mr. H. F. Wild was appointed to succeed Mr. Braden as Assayer in charge of the Assay Office at Boisé City.

Mr. Calvin J. Cowles, the Assayer in charge of the Assay Office at Charlotte, was suspended November 8, 1885, and Mr. Robert P. Waring appointed to succeed him.

The Senate of the United States having rejected the nomination of Mr. Posey S. Wilson as Assayer in charge of the Mint at Denver, Mr. George C. Munson was appointed to succeed him, and entered upon duty August 13, 1886.

#### SUMMARY.

The total value of the gold and silver wastage in the operative departments of the coinage mints during the fiscal year was \$19,206.19. In addition, the loss arising from the sale of gold and silver bullion contained in sweeps during the year, being the difference between the assay value of the bullion contained in them and credited to the operative officers and the amount obtained from their sale, amounted to \$17,137.25, making a total loss of \$36,343.44. In addition there was lost at the New York Assay Office, on the sale of plumbiferous melts, the sum of

\$86.08, making a total loss of the precious metals during the year of \$36,429.52. Against this loss is to be credited the value of the gold and silver returned by the operative officers of the several mints and the Assay Office at New York during the fiscal year in excess of the amount charged to them, amounting to \$55,022.59, and the value of the gold and silver bullion contained in granules and sweeps recovered from the deposit melting-room, amounting to \$11,368.46, making the total value of the surplus bullion recovered during the year \$66,391.05. After paying all the losses incurred in the operations on bullion, as well as the technical loss on sale of sweeps in the operations of the coinage mints and the Assay Office at New York, during the year, there was over and above such losses an actual surplus in the value of the bullion recovered of \$29,961.53. In addition there was a gain by the small assay offices, including the Mint at Denver, amounting to \$5,326.33 during the year, on bullion purchased from depositors and consigned to coinage mints, this amount being the excess of the net value allowed by the mint on consignments over the amount allowed by the assay offices to depositors during the year. This gain arose very largely from the fact that while the same melting charge is imposed on the deposit of gold bullion at the assay office as would be imposed on such deposit if made at a coinage mint, the melting charge is only imposed at the mint on the aggregate of each consignment by the assay office. Adding this amount to the above-mentioned gain of bullion in the operations of the mints and of the Assay Office at New York during the fiscal year, namely, \$29,961.53, gives the sum of \$35,287.86, representing the gain in the handling of the precious metals during the year at all of the mints and assay offices of the United States over and above the total losses, actual and technical, in both their metallurgical and mechanical operations on bullion.

CLASSIFIED STATEMENT OF EXPENDITURES AT THE COINAGE MINTS  
AND ASSAY OFFICE AT NEW YORK.

Beginning with the fiscal year, in pursuance of instructions from this Bureau, has been for the first time introduced at all of the mints and assay offices a system of accounts intended to classify all disbursements of the several institutions under the supervision of this Bureau, the Mint at San Francisco, as stated in my previous fiscal report, having been the only one of the institutions whose books had previously been kept upon a system admitting of such classification.

The statements on this plan from all the institutions in the mint service now on file in this Bureau admit for the first time of the presentation of cost sheets which will favorably compare with exhibits of other methodical manufacturing establishments. The exhibits for the larger institutions will be found in the text, while a tabulated statement including the smaller establishments will be presented in the Appendix of this report.

**TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES MINT AT PHILADELPHIA, FOR THE FISCAL YEAR ENDING JUNE 30, 1886.**

Expenditures.	General department.	Engraver's department.	Assayer's department.	Coiner's department.	Melter and Refiner's department.	
					Proper.	Refinery.
Acids.....			\$320 96			\$3,379 87
Charcoal.....		\$190 04			\$2,335 21	
Chemicals.....	\$58 45		58 76	\$227 46	6,085 72	30 75
Coal.....	12,886 56		194 00		2,126 70	
Copper.....					10,653 13	
Crucibles, covers, stirrers, and dippers.....			27 50		3,577 50	
Dry goods.....	857 16			203 46	17 80	35 27
Gas.....	2,636 32					
Gloves and gauntlets.....	10 50			1,964 61	1,304 00	
Hardware.....	425 29	25	60	222 70	131 10	
Ice.....	645 00					
Iron and steel.....	107 93	59 09		13 63		
Lumber.....	787 54			186 59		
Machinery and appliances.....	83 31				31 14	
Metal work and castings.....	82 87		1 35	3 12		
Oils and belting.....	107 10			778 73		
Repairs.....	465 26			247 71	473 23	8 00
Salt.....			36			65 55
Stationery, printing, and binding.....	123 00			12 75	15 25	
Sundries.....	9,370 77	12 16	179 65	1,099 19	1,374 99	316 84
Wood.....	106 42			4,835 04		19 36
Zinc.....						384 12
Mittens and sleeves.....				286 00	1,042 75	
Total.....	28,753 48	261 54	783 18	10,080 99	29,168 52	4,239 76
Salaries.....	38,782 89					
Wages of workmen.....	373,759 73					1,829 00
Aggregate.....	441,296 10	261 54	783 18	10,080 99	29,168 52	*6,068 76

\* Includes \$8 due in 1885 for wages paid in 1886.

**SUMMARY.**

Expenditures.	Amount.	Expenditures.	Amount.
Acids.....	\$3,700 83	Metal work and castings.....	\$87 34
Charcoal.....	2,525 25	Oils and belting.....	885 83
Chemicals.....	6,461 14	Repairs.....	1,194 20
Coal.....	15,207 26	Salt.....	65 91
Copper.....	10,653 13	Stationery, printing, and binding.....	151 00
Crucibles, covers, stirrers, and dippers.....	3,605 00	Sundries.....	12,353 60
Dry goods.....	1,113 69	Wood.....	4,960 82
Gas.....	2,636 32	Zinc.....	384 12
Gloves and gauntlets.....	3,279 11	Mittens and sleeves.....	1,328 75
Hardware.....	779 94	Total.....	73,287 47
Ice.....	645 00	Salaries.....	38,782 89
Iron and steel.....	130 65	Wages of workmen.....	373,588 73
Lumber.....	974 13	Aggregate.....	487,659 09
Machinery and appliances.....	114 45		

REMARKS.—“Assayer's materials” include mattresses, pipettes, dishes, &c. “Dry goods” include cost of materials for mittens, sleeves, toweling, coin sacks, scale covers, &c. “Sundries” include such articles as cannot readily be classified.

Coinage for the period: Gold, \$6,997,380; silver, \$20,645,281.75; minor coins, \$17,377.65; total, 7,660,039.40. Bars manufactured: Gold, \$529,017.64; silver, \$26,825.06.

TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES MINT AT  
SAN FRANCISCO FOR THE FISCAL YEAR ENDED JUNE 30, 1886.

Expenditures.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids.....			\$1,170 90	\$43 50	\$10 80	\$20,203 56
Charcoal.....			694 47		589 12	261 84
Chemicals.....	\$371 41	\$13 65	159 97	445 98	1,413 06	206 68
Coal.....	5,899 13	12 22				1,718 38
Coke.....					1,155 83	
Crucibles, covers, stirrers, and dippers.....			21 00		1,929 25	26 30
Dry goods.....	159 90		20 26	107 53	351 40	622 25
Gas.....	1,475 40					292 16
Gloves and gauntlets.....	132 00		12 00	405 50	165 00	
Hardware.....	223 81	165 72	35 50	41 02	25 77	114 79
Ice.....	704 53					
Iron and steel.....		25 15		18 40	140 91	33 79
Labor and repairs.....	{ 190 00 3,502 28 }	{ 416 62 }	{ 51 19 939 51 }	{ 712 81 }	663 74	{ 192 00 2,406 27 }
Lumber.....		213 67		22 38		316 66
Machinery and appliances.....	1,400 00	35 10				
Metal work and castings.....	69 25	41 47		277 00	383 93	126 85
Oil and belting.....	212 06	427 20		94 05	70 38	32 81
Salt.....						163 77
Stationery, printing, and binding.....	{ 194 78 406 03 }	{ }	54 75	20 50		
Sundries.....	2,621 96	2 75	5 60	70 60	382 80	78 54
Wood.....	496 40			1,795 00	71 25	346 80
Zinc.....						1,769 44
Loss on sweeps.....					357 09	344 62
Mittens and sleeves.....				61 80	1,182 06	
Total.....	17,559 54	1,353 55	3,165 15	4,116 07	8,892 39	29,257 51
Salaries.....	25,300 00		6,600 00	5,000 00	5,000 00	
Wages of workmen.....	63,247 85		21,080 50	67,908 24	22,418 00	29,405 25
Aggregate.....	106,107 39	1,353 55	30,845 65	77,024 31	36,310 39	59,662 76

## SUMMARY.

Expenditures.	Amount.	Expenditures.	Amount.
Acids.....	\$21,428 76	Machinery and appliances.....	\$1,435 10
Charcoal.....	1,545 43	Metal work and castings.....	898 50
Chemicals.....	2,610 75	Oil and belting.....	836 50
Coal.....	7,129 73	Salt.....	163 77
Coke.....	1,155 83	Stationery, printing, and binding.....	{ 194 78 481 88 }
Crucibles, covers, stirrers, and dippers.....	1,976 55	Sundries.....	3,162 25
Dry goods.....	1,261 34	Wood.....	2,709 45
Gas.....	1,767 56	Zinc.....	1,769 44
Gloves and gauntlets.....	714 50	Loss on sweeps.....	701 71
Hardware.....	606 61	Mittens and sleeves.....	1,243 86
Ice.....	704 53		
Iron and steel.....	218 25	Total.....	64,344 21
Labor and repairs.....	{ 433 19 8,641 23 }	Salaries.....	41,900 00
Lumber.....	552 71	Wages of workmen.....	204,059 84
		Aggregate.....	310,304 05

REMARKS.—“Assayer’s materials” include matrasses, pipettes, dishes, &c. “Dry goods” include cost of materials for mittens, sleeves, toweling, coin sacks, scale covers, &c. “Labor and repairs” include only temporary labor on repairs. “Sundries” include such articles as cannot readily be classified.

Coinage for the period: Gold, \$27,080,000; silver, \$49,066.20; total, \$27,129,066.20. Bars manufactured silver, \$1,345,970.72.

**TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES MINT AT  
NEW ORLEANS FOR THE FISCAL YEAR ENDED JUNE 30, 1886.**

Expenditures.	General department.	Refinery.	Total.
Acids.....	\$746 46	\$491 78	\$1,238 24
Charcoal.....	363 90		363 90
Chemicals.....	455 94		455 94
Coal.....	4,253 47		4,253 47
Coke.....	1,459 20		1,459 20
Copper.....	4,538 69	14 40	4,553 09
Crucibles, covers, stirrers, and dippers.....	4,044 15		4,044 15
Dry goods.....	552 72	54 00	606 72
Gas.....	2,556 04		2,556 04
Gloves and gauntlets.....	151 70		151 70
Hardware.....	521 24	2 50	523 74
Ice.....	1,220 50		1,220 50
Iron and steel.....	604 92	44 96	649 88
Labor and repairs:			
Repairs.....	4,919 95	575 10	5,495 05
Labor.....	1,100 02		1,100 02
Lumber.....	855 17		855 17
Machinery and appliances.....	1,050 00		1,050 00
Metal work and castings.....	818 93	74 40	893 33
Oils and belting.....	1,093 20		1,093 20
Salt.....	3 00	10 40	13 40
Stationery, printing, and binding.....	240 90		240 90
Sundries.....	4,051 03	21 85	4,072 88
Wood.....	3,468 15	88 55	3,556 70
Zinc.....		31 42	31 42
Mittens and sleeves.....	705 53	2 00	707 53
Total.....	39,774 81	1,411 36	41,186 17
Salaries.....	31,862 32		31,862 32
Wages of workmen.....	103,996 06		103,996 06
Aggregate.....	175,633 19	1,411 36	177,044 55

REMARKS.—“Dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, &c. “Labor and repairs” include only temporary labor on repairs. “Sundries” include such articles as cannot readily be classified.  
Coinage for the period, silver, \$9,300,000.

**TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES MINT AT  
CARSON CITY, NEV., FOR THE FISCAL YEAR ENDED JUNE 30, 1886.**

Gas.....	375 60		375 60
Hardware.....	36 55	208 00	244 55
Ice.....	35 91		35 91
Labor and repairs.....	229 00	356 00	585 00
Lumber.....	50 50		50 50
Oils and belting.....	12 50		12 50
Stationery, printing, and binding.....	8 00		8 00
Salaries.....	887 05	20 81	907 86
Loss on sale of sweeps.....	355 48	355 49	710 97
Total.....	1,990 59	939 80	2,930 39
Salaries.....	10,345 12		10,345 12
Wages of workmen.....	9,085 50		9,085 50
Aggregate.....	21,421 21	939 80	22,361 01

Bars manufactured—gold, \$4,296.06; silver, \$810.55.

**TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES ASSAY  
OFFICE AT NEW YORK FOR THE FISCAL YEAR ENDED JUNE 30, 1886.**

Expenditures.	General de- partment	Refinery.	Total.
Acids.....	\$503 84	\$17,383 13	\$17,886 97
Assayer's materials.....			
Belting.....			
Charcoal.....		1,165 32	1,165 32
Chemicals.....	722 84	1,392 02	2,114 86
Coal.....	120 00	5,024 99	5,144 99
Coke.....			
Copper.....		5,326 91	5,326 91
Crucibles, covers, stirrers, and dippers.....	41 10	2,109 35	2,150 45
Dry goods.....	65 12	791 06	856 18
Fluxes.....			
Freight and drayage.....			
Gas.....	913 77	797 40	1,711 17
Gloves and gauntlets.....		552 30	552 30
Hardware.....	39 08	233 13	272 21
Ice.....	27 90	20 94	48 84
Iron and steel.....			
Labor and repairs.....	450 00	1,812 25	2,262 25
	560 95	4,386 84	4,947 79
Lumber.....		877 60	877 60
Machinery and appliances.....	56 85	1,718 22	1,775 07
Metal work and castings.....	153 32	2,549 73	2,703 05
Mittens and sleeves.....			
Oils and belting.....			
Salt.....	5 00		5 00
Sewing.....			
Stationery, printing, and binding.....	191 56		191 56
Sundries.....	2,766 14	2,993 73	5,759 87
Telegraphing.....			
Washing.....			
Wood.....		231 00	231 00
Zinc.....		70 00	70 00
Total.....	6,617 47	49,435 92	56,053 39
Salaries.....	38,828 80		38,828 80
Wages of workmen.....	22,909 50	51,061 37	73,970 87
Aggregate.....	68,355 77	100,497 29	168,853 06

REMARKS.—“Dry goods” include cost of materials for mittens, sleeves, toweling, coin-sacks, scale covers, &c. “Labor and repairs” include only temporary labor on repairs. “Sundries” include such articles as cannot readily be classified.

Bars manufactured—gold, \$15,820,585.07; silver, \$6,721,393.36.

**ANNUAL TRIAL OF COINS.**

The following gentlemen were designated by the President as commissioners to test and examine the weight and fineness of the coins reserved at the several mints during the year 1885, pursuant to the provisions of Section 3547 of the Revised Statutes: Hon. Isham G. Har-

ris, United States Senate; Hon. James B. McCreery, House of Representatives; Thomas K. Bruner, Salisbury, N. C.; Prof. T. C. Chamberlin, Beloit, Wis.; Prof. Charles F. Chandler, Columbia College, New York; Prof. John A. Church, Prescott, Ariz.; Walter B. Devereux, Aspen, Colo.; H. L. Dodge, San Francisco; Prof. Thomas M. Drown, Institute of Technology, Boston; Prof. B. W. Frazier, Lehigh University, Bethlehem, Penn.; Dr. W. P. Lawver, Bureau of the Mint, Washington; Prof. J. W. Mallet, University of Virginia, Charlottesville; Henry T. Martin, Albany, N. Y.; Prof. Ira Remsen, Johns Hopkins University, Baltimore.

The *ex officio* members present were, namely: Hon. William Butler, Judge of the United States District Court for the Eastern district of Pennsylvania; Mr. Herbert G. Torrey, the Assayer of the Assay Office at New York.

The commission met at Philadelphia on the 10th of February, 1886.

Tests were made of the weight and fineness of the coins reserved from deliveries at each mint by the coiner to the superintendent in each month of the year.

The Committee on Counting reported as follows:

The packages of coins reserved for assay by the several mints, in accordance with Section 3539, Revised Statutes, were delivered to us by the Superintendent of the Mint at Philadelphia. The seals were found intact. The packages were opened and the coins counted in the following order:

1. Gold coins from the Mint at Philadelphia, 917 in number, of the value of \$5,910.50.
2. Silver coins from the Mint at Philadelphia, 10,195 in number, of the value of \$9,033.75.
3. Silver coins from the Mint at New Orleans, 4,593 in number, of the value of \$4,593. No gold coins were made at this mint.
4. Gold coins from the Mint at San Francisco, 2,124 in number, of the value of \$22,020.
5. Silver coins from the Mint at San Francisco, 772 in number, of the value of \$751.30.
6. Gold coins from the Mint at Carson, 11 in number, of the value of \$220.
7. Silver coins from the Mint at Carson, 114 in number, of the value of \$114; making a total of 18,726 coins, of the value of \$42,642.55, as set forth in detail in the schedule accompanying this report.

The packages were opened, examined, and counted by ourselves, and upon comparison with the schedules sent to the Director of the Mint by the several superintendents, after correcting a few clerical errors, were found to be correct.

Such of the reserved coins as were required by the Committees on Weighing and Assaying, respectively, for their purposes, were taken indiscriminately from the parcels in which they were found, so as to include coins from at least two deliveries of different dates in each month of 1885, when two or more deliveries were made in such month. All of the reserved coins not so taken by either of the Committees on Weighing or Assaying were returned by us to the Superintendent of the Mint at Philadelphia, and the coins taken by the Committee on Weighing were subsequently returned to us and by us counted, verified, and delivered to the Superintendent of the Mint at Philadelphia. The bullion resulting from the coins taken by the Committee on Assaying was returned to us and by us delivered to the same officer.

The Committee on Weighing reported that—

The coins tested by them were all within the legal limit of tolerance.

Also, that, as required by Section 3549 of the Revised Statutes, the weights ordinarily used in the Mint at Philadelphia had been tested by the standard troy pound of the mint and found to be correct.



### 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, as stated in annexed schedules, the samples representing the deliveries mentioned in the year 1885 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, .4 of .001.

San Francisco, no coin in excess.

Carson City, no coin in excess.

The greatest deficiency below the standard (the limit of tolerance being one-thousandth) is, at—

Philadelphia, .2 of .001.

San Francisco, .6 of .001.

Carson City, .2 of .001.

For silver, the maximum assay above the standard (the limit of tolerance being three one-thousandths) is, at—

Philadelphia, .2 of .001.

New Orleans, .9 of .001.

San Francisco, .4 of .001.

Carson City, .4 of .001.

The greatest deficiency below the standard (the tolerance being three one-thousandths) is, at—

Philadelphia, 1.1 of .001.

New Orleans, .7 of .001.

San Francisco, 1.1 of .01.

Carson City, .9 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 be trustworthy.

It thus appears that no coin was found among those examined which deviated from the standard fixed by law beyond the legal tolerance.

### Whereupon the Commission reported—

That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1885, and it appearing that these coins are within the tolerance prescribed by law, the trial is considered and reported as satisfactory.

The trial of the coins by the Assay Commission showed that the average fineness of 428 pieces of the gold coinage of the mints at Philadelphia and San Francisco, melted in mass, was .899937, and of 39 pieces tested singly, .899894.

The monthly tests made during the year in the Assay Laboratory under my direction showed an average for 142 pieces, tested singly, of .899942, corresponding almost exactly with the results of the Annual Commission. The Commission ascertained that the average fineness of 1,600 pieces of the silver dollars coined at the several mints, melted in mass was .900040, and of 30 pieces tested singly, .899883.

The monthly tests made in the Laboratory of this Bureau showed an

average fineness of 265 silver dollars, tested singly, of .900048. The result of both the annual and monthly tests served to demonstrate that the coinage of the year was very close to the standard fixed by law, notwithstanding the magnitude of the coinage operations of the year.

#### VALUE OF FOREIGN COINS.

Pursuant to the provisions of section 3564 of the Revised Statutes of the United States, the values of the standard coins of the various nations of the world were estimated by me and proclaimed by the Secretary of the Treasury on 1st January, 1886. The values of said metallic currencies adopted in the custom-houses for the determination of foreign units of value on and after January 1, 1886, were as follows:

#### VALUES OF FOREIGN COINS.

Country.	Monetary unit.	Standard.	Par of exchange or equivalent value in terms of U. S. gold dollar.
Argentine Republic .....	Peso .....	Double .....	\$0.96, 5
Austria .....	Florin .....	Single silver .....	.37, 1
Belgium .....	Franc .....	Double .....	.19, 3
Bolivia .....	Boliviano .....	Single silver .....	.75, 1
Brazil .....	Milreis of 1,000 reis .....	Single gold .....	.54, 6
British Possessions, N. A. ....	Dollar .....	Single gold .....	1.00
Chili .....	Peso .....	Double .....	.91, 2
Cuba .....	Peso .....	Double .....	.93, 2
Denmark .....	Crown .....	Single gold .....	.26, 8
Ecuador .....	Peso .....	Single silver .....	.75, 1
Egypt .....	Piastre .....	Single gold .....	.04, 9
France .....	Franc .....	Double .....	.19, 3
German Empire .....	Mark .....	Single gold .....	.23, 8
Great Britain .....	Pound sterling .....	Single gold .....	4.86, 6½
Greece .....	Drachma .....	Double .....	.19, 3
Hayti .....	Gourde .....	Double .....	.96, 5
India .....	Rupee of 16 annas .....	Single silver .....	.35, 7
Italy .....	Lira .....	Double .....	.19, 3
Japan .....	Yen .....	Single silver .....	.81, 0
Liberia .....	Dollar .....	Single gold .....	1.00
Mexico .....	Dollar .....	Single silver .....	.81, 6
Netherlands .....	Florin .....	Double .....	.40, 2
Norway .....	Crown .....	Single gold .....	.26, 8
Peru .....	Sol. ....	Single silver .....	.75, 1
Portugal .....	Milreis of 1,000 reis .....	Single gold .....	1.08
Russia .....	Rouble of 100 copecks .....	Single silver .....	.60, 1
Spain .....	Peseta of 100 centimes .....	Double .....	.19, 3
Sweden .....	Crown .....	Single gold .....	.26, 8
Switzerland .....	Franc .....	Double .....	.19, 3
Tripoli .....	Mahbub of 20 piastres .....	Single silver .....	.67, 7
Turkey .....	Piastre .....	Single gold .....	.04, 4
United States of Colombia .....	Peso .....	Single silver .....	.75, 1
Venezuela .....	Bolivar .....	Double .....	.19, 3

The method of estimating the value of these coins is explained in the following communication from the Computer of Bullion of this Bureau:

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
Washington, D. C., December 26, 1885.

SIR: I have the honor to transmit herewith a table showing the values of the standard coins in circulation in the various nations of the world.

The values of the gold coins have been ascertained by comparing the amount of pure metal in each as fixed by the coinage laws of the respective countries with that contained in the United States gold dollar. The values of the silver coins of the countries of the double standard are given at the same valuation as the gold coins of such countries with which they are interchangeable.

The values of the silver coins of countries in which silver is the standard of value have been estimated to be the market value of the pure silver contained in such coins based on the average price of silver bullion in London for the three months ending December 24, 1885, viz, 47.35795 pence per ounce, British standard, equivalent to \$1.038141 per ounce fine.

Very respectfully,

E. O. LEECH,  
Computer of Bullion.

DR. JAMES P. KIMBALL,  
Director of the Mint.

The market value of silver at which the silver coins were computed on 1st January, 1885, was \$1.099465 per ounce fine, and the rate at which the silver coins were computed for 1886 was \$1.038141, a decline of over six cents per ounce fine in the price of silver during the year. This occasioned a change in the value given the following coins:

Coins.	Value Janu- ary 1, 1885.	Value Janu- ary 1, 1886.
Florin of Austria .....	.39, 3	.37, 1
Boliviano of Bolivia .....	.79, 5	.75, 1
Peso of Ecuador .....	.79, 5	.75, 1
Rupee of India .....	.37, 8	.35, 7
Yen of Japan .....	.85, 8	.81
Dollar of Mexico .....	.86, 4	.81, 6
Sol of Peru .....	.79, 5	.75, 1
Rouble of Russia .....	.63, 6	.60, 1
Mahbub of Tripoli .....	.71, 7	.67, 7
Peso of United States of Colombia .....	.79, 5	.75, 1

#### IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION.

The value of the gold bullion imported into the United States during the fiscal year 1886, as registered at the custom-houses, was \$4,073,458, and the amount of gold bullion exported during the same period \$27,365,090. The United States therefore lost by export of gold bullion during the year \$23,291,632. Of the gold bullion exported, all except about \$1,000,000 worth consisted of United States mint and assay office

bars. The export of gold bullion seemed to commence in December, 1885, reaching its height in the month of March, when over \$7,000,000 worth was exported, while the imports of gold bullion were almost entirely in the early part of the fiscal year.

The amount of gold bullion deposited at the mints and assay offices during the year, classified as "foreign bullion," was \$4,317,068.28 against \$4,073,458 registered at the custom-houses as having been imported—practically the same amount. This is important as affording additional evidence that the classification of bullion at the mints and assay offices as between foreign and domestic production is practically correct.

The import of gold coin into the United States during the year was—

Of American gold coin .....	\$1,687,231
Of foreign gold coin .....	14,982,660
Total .....	16,669,891

The amount of gold coin exported was, of American \$5,400,976, and of foreign \$10,039,941. Hence a net export of American gold coin of \$3,713,745, and a gain by import of foreign coin of \$4,942,719. The latter corresponds very nearly with the amount of foreign gold coin deposited at the mints and assay offices during the year, namely, \$5,673,565.03. The excess of the foreign coins deposited at the mints over and above the amount registered as imported at the custom-houses may be assumed to have reached this country on the persons of immigrants and travelers.

The imports of silver bullion during the year amounted to \$4,151,438, reckoned, presumably, at the commercial value of silver. The exports during the same year amounted to \$18,693,313, of which \$14,217,273 consisted of bullion not bearing the stamp of a United States mint or assay office. The net excess of the exportation of silver bullion over the importation of the same during the year was \$14,541,875. The amount of silver bullion other than bars imported into the country was \$1,872,628.

The imports of silver coin during the year amounted to—

Foreign .....	\$13,178,589
American .....	520,280
Total .....	13,698,869

The exports of American coin were \$464,738, of which \$354,848 consisted of trade-dollars. The exports of foreign silver coin were \$10,315,918, the total silver coin exported being \$10,780,656. The excess of the manifested imports of foreign silver coin over the manifested exports of the same amounted during the year to \$2,862,671. The value of foreign silver coins deposited at the mints and assay offices of the United States to be melted amounted to \$812,664.51. From this it seems that over 2,000,000 of foreign silver coin remained in the United States during the year.

The total imports of silver, including bullion and coin, foreign and domestic, amounted to \$17,850,307 against \$29,511,219 exported. The total imports of bullion and coin, gold and silver, during the year amounted to \$38,593,656, and the total exports to \$72,463,410.

#### COIN CIRCULATION OF THE UNITED STATES.

In presenting an estimate of the stock of gold and silver coin in the United States, in my report for the fiscal year 1885, it was stated that, owing to the brief period which had elapsed since entering upon the duties of Director of the Mint, I was obliged, from lack of opportunity to make a full investigation of the subject, to accept with a slight change the estimate of my predecessor of the stock of coin in the United States on 1st of July of the previous year, as a basis for preparing an estimate for 1st July, 1885. The only change made by me in the estimate of my predecessor was a deduction from the stock of gold coin estimated to be in the country of \$30,000,000, as a moderate estimate of the amount of gold coin consumed in the arts and manufactures in the seven years, 1874-'80, for which years no deduction had been made by the Director for the annual industrial consumption of United States gold coin.

Since my estimate of July 1, 1885, was prepared, I have been able to give more careful consideration to the subject of the stock of metallic money in the United States, and have been led to a further modification of the previous estimates of the Bureau.

In preparing a revised estimate of the coin circulation, I now further deduct the sum of \$15,669,981, being the value of the gold bullion at the mints and the Assay Office at New York on June 30, 1873, and not deducted by the Director in making an estimate of the stock of coin in the United States. That is to say, this amount of bullion was included in the stock of coin on hand July 1, 1873.

It is true that over \$10,000,000 of this amount, credited in the mint accounts as bullion, was light gold coin awaiting recoinage, but as this is included in the coinage of subsequent years, it is necessarily eliminated from the basis, namely, the estimate of Dr. Henry R. Linderman of the metallic stock in the country July 1, 1873. I have still further deducted the sum of \$4,654,714, an error to this amount occurring in the excess of exports of gold coin over imports of the same during the fiscal year 1874. From the circumstance that Dr. Linderman's estimate was published November 1, 1873, the net exports as compared with the imports for the eight months subsequent to that date were taken, as now appears, whereas Dr. Linderman's estimate was for the date of June 30, 1873, and the net exports for the entire fiscal year 1873-'74 should have been taken.

Footing up the sum of these deductions—\$20,324,695—with the \$30,000,000 deducted in my estimate July 1, 1885, we have a total de-

duction of \$50,324,695 from my predecessor's estimate of the stock of gold coin in the United States.

The following revised estimate of the coin circulation of the United States, July 1, 1885, is appended :

REVISED ESTIMATE OF COIN CIRCULATION OF THE UNITED STATES, JULY 1, 1885.			
Items.	Gold.	Silver.	Total.
Estimated circulation July 1, 1885 .....	\$542, 174, 636	\$278, 824, 201	\$820, 998, 837
Deduction :			
For bullion in Treasury, July 1, 1873, hitherto included in estimates of coin .....			
For error in exports for 1874.....			
Revised circulation July 1, 1885 .....	20, 324, 695	.....	20, 324, 695
	521, 849, 941	278, 824, 201	800, 674, 142

In preparing an estimate of the stock of United States coin in the country July 1, 1886, I have, for reasons which appear to me decisive, followed the method heretofore employed by this Bureau, taking as a basis an ascertained amount or a conventional estimate of a given date, and adding the increase every year by net coinage ; that is, the coinage of the mints of the United States, less the deposits of United States coin for recoinage, together with the actual gain by import of United States coin, and deducting the actual loss by export of our own coin and an estimated amount, from the best ascertainable data, of the industrial consumption of United States coin.

In support of this method, it is to be considered, first, that the coinage of the country is a definitely known quantity ; second, that the imports and exports of coin are now well classified at the custom-houses.

All other estimates, so far as I am aware, are based on the estimated production of the mines of the country and on the total registered imports and exports of coin and bullion. Such estimates, therefore, assume for their principal component a quantity which has never been and probably never can be, made a matter of positive statistics, and which, even when worked out to a close approximation in the special reports of this Bureau, has been a matter of contention as between different estimates put forth by other compilers.

As compared with estimates so compiled, it may be confidently claimed that an estimate based on the net coinage of the mints, and the net gain or loss of our own coin by import or export, with reasonable allowance for industrial consumption, is a more scientific and exact method of arriving at the actual stock of United States coin in the country.

The only factor in this estimate open to question may be said to be the amount of coin consumed in the arts and the amount brought in

and taken out on the persons of immigrants and travelers. In regard to the industrial consumption, as more fully explained in another portion of this report, the greatest pains have been taken to obtain definite information on this subject. From the results of the most recent inquiries made under my own direction, I am of the opinion that the consumption of gold coin in the arts during the calendar year 1885 did not exceed \$3,500,000, which, until better data are obtained, will be used as the estimate of the annual gold coin consumption of the United States.

In regard to the amount of gold and silver coin of our own coinage brought into the country and taken out by travelers, it is impossible to obtain definite information. It is not believed, however, that any considerable amount of gold coin is brought to these shores by immigrants on their persons, other than foreign coin, which, as a rule, is exchanged for United States money on arrival. This view has been strengthened by information from the coin brokers at Castle Garden and elsewhere in the city of New York. As a matter of fact the excess of the amount brought to this country by travelers over and above that taken out, or *vice versa*, can hardly appreciably affect the coin stock of the country.

The following is my estimate of the stock of United States coin in the country July 1, 1886:

ESTIMATE OF COIN CIRCULATION, JULY 1, 1886.			
Items.	Gold.	Silver.	Total.
Revised circulation, July 1, 1885.....	\$521,849,941	\$278,824,201	\$800,674,142
Coinage for fiscal year 1886 .....	34,077,380	30,022,347	64,099,727
Net imports .....		410,390	410,390
Total .....	555,927,321	309,256,938	865,184,259
Less deposits for recoinage.....	393,545	272,715	666,260
Net exports .....	3,713,745		3,713,745
Used in the arts.....	3,500,000	200,000	3,700,000
Total .....	7,607,290	472,715	8,080,005
Estimated circulation July 1, 1886.....	548,320,031	308,784,223	857,104,254

No deduction has been made in the above estimate for exports of trade dollars (\$354,848) for the reason, as explained in my last annual report, that the entire amount of trade dollars supposed to be in the country has already been eliminated (as uncurrent money) from the estimate of the Bureau of the coin in the country.

The amount of trade dollars deposited at the mints during the fiscal year, and included in deposits of "United States coin," viz, \$6,577, has for the same reason been deducted from the deposits of United States silver coin for recoinage.

The stock and ownership of the gold and silver coin in the United States July 1, 1886, are exhibited in the following table:

STOCK AND OWNERSHIP OF GOLD AND SILVER COIN IN THE UNITED STATES, JULY 1, 1886.					
Ownership.	Gold coin.	Silver coin.			Total gold and silver.
		Full legal tender.	Subsidiary.	Total.	
Treasury .....	*\$113,485,228	†\$93,137,341	\$28,904,681	\$122,042,022	\$235,527,250
National banks .....	‡145,977,017	§8,569,553	2,913,304	11,482,857	157,459,874
State banks, trust companies, and savings banks .....	31,255,789	132,016,392	43,242,952	175,259,344	464,117,130
Other banks and private hands .....	257,601,997				
Total .....	548,320,031	233,723,286	75,060,937	308,784,223	857,104,254

\* Exclusive of outstanding gold certificates (\$76,044,375).  
† Exclusive of outstanding silver certificates (\$98,116,225).  
‡ Includes Treasury and clearing-house certificates (\$68,313,430).  
§ Includes silver certificates (\$1,812,290).  
|| Reported to Comptroller of the Currency, November 1, 1885. Includes certificates.

The amount of certificates, both gold and silver, held by the public has been deducted from the amount of coin in the Treasury and added to the stock of coin in active circulation, for the reason that these certificates represent coin in the Treasury, which can be used only in their redemption, and which, in reality, therefore forms a part of the actual coin circulation of the country.

In addition to the coin in the country July 1, 1886, there was gold and silver bullion in the mints and assay offices belonging to the Government and available for coinage, as follows:

Gold bullion .....	\$42,454,430 23
Silver bullion (cost) .....	3,468,620 67

This amount added to the estimated stock of coin gives as the total stock of coin and bullion available for coinage July 1, 1886, the sum of \$903,027,304.90. Assuming that the amount of coin and bullion is as stated above, and taking into consideration the other circulating mediums used as money, viz, gold and silver certificates, national-bank notes, and United States notes, the stock of money appears from the official 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 distributed, July 1, 1886, as follows:



## FORM AND DISTRIBUTION OF TOTAL CIRCULATION, JULY 1, 1886.

Classification.	In Treas- ury.	In National banks.	In other banks and general circ- ulation.	Total.
Gold bullion .....	\$42,454,430			\$42,454,430
Silver bullion .....	3,468,620			3,468,620
Gold coin .....	189,529,603	\$104,530,587	\$254,259,841	548,320,031
Silver dollars .....	181,253,566	6,757,263	45,712,457	233,723,286
Subsidiary silver coin .....	28,904,681	2,913,304	43,242,952	75,060,937
Gold certificates .....	55,129,870	41,446,430	34,597,945	131,174,245
Silver certificates .....	27,861,450	1,812,290	86,303,935	115,977,675
United States notes .....	41,118,316	79,656,783	225,963,362	346,738,461
National-bank notes .....	4,034,416	25,129,938	282,535,100	311,699,454
Fractional (paper) currency .....	2,667	452,361	6,499,059	\$6,954,087
Total .....	573,757,619	262,698,956	979,114,650	1,815,571,225

\* Includes \$18,250,000, held as special deposit on account of currency certificates.

† Includes \$26,867,000, gold clearing-house certificates.

‡ Includes old demand notes.

§ Exclusive of amount estimated to have been lost or destroyed. Act June 21, 1879.

While the revision of the Bureau's estimate here presented will tend toward results given by other authorities, such results appear to have been derived not entirely from actual statistics or official returns, but mainly from collateral information and personal belief as to the actual visible circulation of metallic money, as distinguished from what I have designated the *potential* circulation or the circulation of record. It will be obvious that as between the visible coin circulation of the United States and the potential circulation there must exist an uncertain quantity, corresponding to the amount of coin which is withdrawn not only through its subversive use in place of bullion by small manufacturers too numerous to canvass, but also through its more or less permanent sequestration in numismatical collections, by loss from deperdition or waste, from undiscovered hidings, and from loss by conflagration on sea and land, and by shipwreck.

The efforts of this Bureau in estimating the stock of metallic money in the country have been directed solely with a view to arrive at some definite amount as shown by official statistics. The efforts have been unrestrained by anything like inclination or intention to establish or sustain any theory as to the actual amount existing.

The principal difference between the estimate of the stock of metallic money in the country by the Director of the Mint and the estimates by other authorities, is to be found in the item of industrial consumption. As the Bureau has spared no pains to obtain by personal inquiry the best information as to this amount, it may be claimed that the estimates of the Bureau in this respect are entitled to acceptance

in lack of anything in the same line laying claim to equally careful and methodical treatment.

There is a tendency among some writers on the statistics of the precious metals, in computing the stock of metallic money in the country, to overrate the industrial consumption. In certain instances, when the estimates of this Bureau have been taken as a basis for such private estimates, it seems that allowances of one or another kind have been made, supplemental perhaps for incompleteness of returns to the Bureau. While it is doubtless true that some firms and persons using gold and silver have not been reached by the circulars of the Bureau, the number is believed to be comparatively small. Moreover, an increment covering their presumed transactions has usually been allowed for in the estimates of the Bureau itself, with the advantage of much special experience in the matter, which is not always set forth in its reports.

The reports to the Bureau may be claimed to fairly represent, within at least a small fraction, supplemented by its own estimate, the actual consumption in the industrial arts, and no further allowance can be warranted.\*

#### PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

In my special report to Congress on the Production of the Precious Metals in the United States during the calendar year 1885, the subject of the production of the mines of the United States during that year was fully treated. The basis and method of my estimate were given and explained. The estimated production of the mines of the United States for the calendar year 1885 was stated to have been as follows:

Gold .....	\$31,800,000
Silver .....	51,600,000
Total.....	83,400,000

In the above estimate silver was reckoned at its coining rate in silver dollars. This is necessary for several reasons, the principal one being that owing to the fluctuating price of silver it is impossible to form a comparison with previous years without the adoption of some uniform value.

As many of the reports on which the estimate is based, especially the custom-house returns, are given in value, it has been the practice to make the estimate of production in values instead of ounces.

The following table exhibits the production for the calendar year 1885, and approximate distribution of the same by states and territories:

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\* See Report on the Production of the Precious Metals, for 1885, by Director of the Mint, pp, 47, 65.

APPROXIMATE DISTRIBUTION, IN ROUND NUMBERS, BY STATES AND TERRITORIES, OF THE ESTIMATED TOTAL PRODUCTION OF PRECIOUS METALS IN THE UNITED STATES FOR 1885.

State or Territory.	Gold.	Silver.	Total.
Alaska .....	\$300,000	\$2,000	\$302,000
Arizona .....	880,000	3,800,000	4,680,000
California .....	12,700,000	2,500,000	15,200,000
Colorado .....	4,200,000	15,800,000	20,000,000
Dakota .....	3,200,000	100,000	3,300,000
Georgia .....	136,000	-----	136,000
Idaho .....	1,800,000	3,500,000	5,300,000
Montana .....	3,300,000	10,060,000	13,360,000
Nevada .....	3,100,000	6,000,000	9,100,000
New Mexico .....	800,000	3,000,000	3,800,000
North Carolina .....	152,000	3,000	155,000
Oregon .....	800,000	10,000	810,000
South Carolina .....	43,000	-----	43,000
Utah .....	180,000	6,750,000	6,930,000
Washington .....	120,000	70,000	190,000
Texas, Alabama, Tennessee, Virginia, Vermont, Michigan, and Wyoming .....	90,000	5,000	95,000
Total .....	31,801,000	51,600,000	83,401,000

In order to compare the estimated production for the calendar year 1885 with that of the previous year, the following table is inserted:

COMPARISON OF ESTIMATES OF PRODUCTION OF THE UNITED STATES, BY STATES AND TERRITORIES, FOR 1884 AND 1885.

State or Territory.	Gold.		Silver.		Total.	
	1884.	1885.	1884.	1885.	1884.	1885.
Alaska .....	\$200,000	\$300,000	-----	\$2,000	\$200,000	\$302,000
Arizona .....	930,000	880,000	\$4,500,000	3,800,000	5,430,000	4,680,000
California .....	13,600,000	12,700,000	3,000,000	2,500,000	16,600,000	15,200,000
Colorado .....	4,250,000	4,200,000	16,000,000	15,800,000	20,250,000	20,000,000
Dakota .....	3,300,000	3,200,000	150,000	100,000	3,450,000	3,300,000
Georgia .....	137,000	136,000	-----	-----	137,000	136,000
Idaho .....	1,250,000	1,800,000	2,720,000	3,500,000	3,970,000	5,300,000
Montana .....	2,170,000	3,300,000	7,000,000	10,060,000	9,170,000	13,360,000
Nevada .....	3,500,000	3,100,000	5,600,000	6,000,000	9,100,000	9,100,000
New Mexico .....	300,000	800,000	3,000,000	3,000,000	3,300,000	3,800,000
North Carolina .....	157,000	152,000	3,500	3,000	160,500	155,000
Oregon .....	660,000	800,000	20,000	10,000	680,000	810,000
South Carolina .....	57,000	43,000	500	-----	57,500	43,000
Utah .....	120,000	180,000	6,800,000	6,750,000	6,920,000	6,930,000
Washington .....	85,000	120,000	1,000	70,000	86,000	190,000
Texas, Alabama, Tennessee, Virginia, Vermont, Michigan, and Wyoming. }	84,000	90,000	5,000	5,000	89,000	95,000
Total .....	30,800,000	31,801,000	48,800,000	51,600,000	79,600,000	83,401,000

It will be seen that the production of gold increased during the calendar year 1885 over that of the previous year about \$1,000,000, and that, notwithstanding the depreciation in the market value of silver, the total production of that metal in the United States increased from \$48,800,000 in 1884 to \$51,600,000 in 1885, an increase of \$2,800,000.

This is a remarkable fact, as it was generally believed that the price of silver had reached such a point that the production would naturally decline. Considering this question, it is important to remember, as stated in my special report on production, that the conditions of supply are in the case of the precious metals not so dependent on the conditions of demand as in the case of other commodities. It is also well known that a very large portion of the silver product of the country is practically a by-product, incidental to the production of gold and the baser metals. In cases where the reduction of silver is alone for the recovery of that metal, a check to production has necessarily followed from the fall in its price. But in other and the more important cases where silver is recovered incidentally to the reduction of gold, copper or lead, the fall in price has had but little effect upon the production of the mines. While the fall in price naturally tends to reduce the number of producing mines and to discourage new silver-mining ventures, with the obvious effect, already ascertained as a fact, of turning the attention of miners from poorer to richer ores, and from deposits carrying largely silver to those carrying more gold, the output of the miscellaneous ores of the precious metals of the mines of the United States has been so great that the fall in the price has not yet had the effect of diminishing the quantity of silver produced, as compared with past aggregates.

Unless the decline in the price of silver is checked, either by improved economic conditions or by legislation, the day cannot be far distant when many of the mines of the United States at present producing silver will cease to be profitable, and a falling off in the production may be expected. A brief discussion of this subject will be found in my Report on the Production of the Precious Metals in the United States, 1885.

In the Appendix will be found a table showing the estimated value of the gold and silver produced from the mines of the United States from 1792 to the close of 1885.

Also a table, compiled by Dr. Soetbeer, estimating the annual production of the precious metals in the world since the discovery of America.

#### PRODUCTION OF GOLD AND SILVER IN THE WORLD DURING 1885.

In the Appendix will be found a table giving the estimated production of the mines of gold and silver during the calendar year 1885, expressed in kilograms and dollars. This table has been compiled mainly from special information officially communicated to this Bureau on the part of foreign governments and from other authentic sources.

Tables will also be found giving estimates for 1882, 1883 and 1884, revised according to the latest information.

The estimated production of gold in the world during the calendar year 1885, in round numbers, amounted to \$101,580,000, and of silver, calculated at its coining value, to nearly \$125,000,000.

The production of gold in the world has remained almost steadfast for a number of years, as will be seen from the following table of the Bureau's latest estimates :

GOLD.—PRODUCTION OF THE WORLD.			
Calendar years.	Amount.	Years.	Amount.
1880.....	\$106, 000, 000	1883.....	\$97, 000, 000
1881.....	103, 000, 000	1884.....	99, 000, 000
1882.....	102, 000, 000	1885.....	101, 500, 000

It is a curious fact that, notwithstanding the large depreciation in its value the production of silver in the world has progressively increased, as shown by the following table of the Bureau's latest estimate:

SILVER.—PRODUCTION OF THE WORLD.			
Calendar years.	Amount.	Years.	Amount.
1880.....	\$96, 700, 000	1883.....	\$117, 000, 000
1881.....	102, 000, 000	1884.....	116, 500, 000
1882.....	111, 000, 000	1885.....	124, 900, 000

The production of gold in 1884 was stated in my report for the fiscal year 1885 to have been, in round numbers, \$95,000,000. But official returns show that the production of Australasia was over \$2,000,000 more than the amount put forth in my estimate, based upon deposits at the Melbourne and Sydney mints; and of Venezuela \$1,300,000 more; thus increasing the aggregate of production for 1884 to almost \$99,000,000. The production of gold for 1885 approximated \$101,500,000, which is an increase of \$2,500,000 from 1884.

The increase in the production of silver from \$116,500,000 in 1884 to nearly \$125,000,000 in 1885 was principally on the part of the United States and Mexico, the production of the former being \$2,800,000 more than in 1884, and of the latter about \$5,000,000.

Australia, for the first time, also appears as a producer of a considerable quantity of silver.

Heretofore Australia has been credited only with the silver parted from gold deposits at the Melbourne and Sydney mints. The official statistics for 1885 show a production of silver valued at \$1,048,279 (United States coining value).

The United States still preserves the first rank among the nations of the world as the largest producer of the precious metals, its production of gold and silver for the calendar year 1885 having reached the sum of \$83,400,000, out of a total production of \$219,000,000, or about two-fifths of the production of the world.

The neighboring republic of Mexico occupies second place, with a recorded production of over \$32,000,000. Australia comes next, with a production of nearly \$31,000,000. Russia takes fourth rank, with a production of \$26,000,000, principally gold. Bolivia is also a large producer, the production of silver in that republic being officially returned at \$16,000,000.

#### CONSUMPTION OF THE PRECIOUS METALS IN COINAGE AND IN THE ARTS.

In the Appendix will be found tables showing the consumption by the various countries of the world in coinage for the calendar years 1882, 1883, 1884, and 1885.

A table will also be found, compiled mainly from official communications, showing the coinage of the precious metals from the earliest ascertainable period, or, in some cases, from a period in which a new system of coinage was introduced.

The coinage of gold by the different nations of the world for the last few years is shown in the following table :

COINAGES OF GOLD BY THE NATIONS OF THE WORLD.			
Calendar year.		Calendar year.	
1880.....	\$149,725,000	1883.....	\$104,845,000
1881.....	147,000,000	1884.....	99,459,000
1882.....	99,697,000	1885.....	94,573,000

What proportion of the coinage consisted of new material, and what proportion of coins remelted and of old material used over, cannot be accurately ascertained. In the case of the United States the value of domestic gold coins deposited at the mints during the year was \$370,358; of foreign coins \$7,548,919; and of old jewelry, plate, &c., \$1,860,397. As these values formed a portion of the coinage of that year, or else will enter into that of the following year, it seems that at least \$9,500,000 worth of the gold coinage of the United States consisted of melted coins or old material used over.

In the case of the English coinage, the deposits of light-weight gold coin amounted during the year to about \$6,000,000. Probably the great bulk of the English gold coinage consisted of coins remelted.

Of the European nations generally it appears that with the exception of Russia, which coins the production of its own mines, by far the larger portion of the coinages of gold consisted of coins melted down. This may be placed at about \$8,000,000.

Some \$24,000,000 of the \$94,500,000 of gold consumed in coinage during the year appears to have consisted of old coins remelted and old material used over, leaving \$70,000,000 as the value of the new gold used in coinage during the calendar year 1885.

Estimating the production of gold in the world at \$100,000,000, would leave \$30,000,000 for consumption of new material in the arts and manufactures.

The coinage of silver during the calendar year 1885 amounted to nearly \$97,000,000. Probably not more than ten per cent. of this consisted of old coins or old material melted over. This would leave, say, nearly \$90,000,000 for consumption of new silver in coinage. Estimating the production of silver in the world during the calendar year 1885 at about \$124,000,000, would leave for industrial consumption \$30,000,000, which would be larger than the entire amount of silver generally supposed to be consumed in the arts.

As the use of gold and silver as raw material in the arts and manufactures has become so important an element in the estimate of the production of the precious metals, and also in the estimate of the stock of metallic money in the country at any given period, I have continued the efforts of my predecessor to secure accurate statistics of the consumption of the precious metals in the United States by circular letters addressed to firms supposed to be engaged in the manufacture or repair of articles of gold and silver.

In response to 8,054 circulars sent out by the Bureau, replies were received from 4,380 of the number addressed, of which 2,707 reported a consumption of \$11,152,120 in gold and \$4,598,413 in silver.

The result of the inquiry is presented in the following tables:

STATEMENT SHOWING THE VALUE AND CHARACTER OF THE GOLD AND SILVER USED IN THE ARTS AND MANUFACTURES DURING THE CALENDAR YEAR 1885, AS REPORTED BY THE PERSONS AND FIRMS ADDRESSED.

GOLD.

Manufactures.	Number addressed.	Replied.	Manufacturing.	United States coin.	Stamped United States or refined bars.	Foreign coin.	Old jewelry, plate, and other old materials.	Native grains, nuggets, &c.	Wire or rolled plate.	Total.
Chemicals .....	341	219	39	\$32,040	\$13,903	.....	\$6,063	\$29	\$4,341	\$56,376
Platers .....	634	348	226	257,741	218,831	\$801	178,510	24,295	15,537	695,715
Gold-pen manufacturers .....	34	22	11	7,433	34,886	2,867	990	3,526	6,753	56,455
Gold and silver leaf .....	72	51	46	58,150	527,453	2,000	31,050	19,700	39,001	677,354
Dental and surgical instruments ..	154	98	47	3,970	149,186	100	14,942	2,400	4,188	174,786
Spectacles and opticals .....	383	217	79	52,707	62,420	642	16,269	314	2,291	134,643
Miscellaneous .....	106	73	27	116,604	44,168	8,000	17,337	1,000	3,835	190,944
Jewelry and watches .....	6,330	3,352	2,232	2,298,733	5,183,187	164,503	582,554	451,629	485,241	9,165,847
Total .....	8,054	4,380	2,707	2,827,378	6,234,034	178,913	847,715	502,893	561,187	11,152,120

SILVER.

Chemicals .....	.....	.....	.....	\$91	\$305,165	.....	\$73,561	\$106	\$2,165	\$381,038
Platers .....	.....	.....	.....	32,824	1,990,587	\$25,434	43,191	12,798	157,922	2,262,756
Gold-pen manufacturers .....	.....	.....	.....	55	3,191	.....	249	558	5	4,058
Gold and silver leaf .....	.....	.....	.....	.....	21,881	.....	708	20	23,512	46,121
Dental and surgical instruments ..	.....	.....	.....	4,682	107,717	1,401	7,057	4,450	2,494	127,801
Spectacles and opticals .....	.....	.....	.....	2,587	42,424	155	2,750	210	942	49,068
Miscellaneous .....	.....	.....	.....	838	5,330	.....	268	70	1,017	7,523
Jewelry and watches .....	.....	.....	.....	92,567	1,360,308	35,718	117,629	85,060	28,716	1,719,998
Total .....	.....	.....	.....	133,644	3,836,603	62,708	245,413	103,272	216,773	4,598,413

CHARACTER AND VALUE OF THE PRECIOUS METALS REPORTED BY MANUFACTURERS, JEWELERS AND OTHERS, USED BY THEM DURING THE CALENDAR YEAR, 1885.

Character.	Gold.	Silver.	Total.
United States coins .....	\$2,827,378	\$133,644	\$2,961,022
Stamped United States or refinery bars .....	6,234,034	3,836,803	10,070,637
Foreign coin .....	178,913	62,708	241,621
Old jewelry, plate, and other old materials .....	847,715	245,413	1,093,128
Native grains, nuggets, &c .....	502,893	103,272	606,165
Wire or rolled plate .....	561,187	216,773	777,960
Total .....	11,152,120	4,598,413	15,750,533



One of the most important results of this inquiry is the clear indication of a reduced consumption in the United States of the precious metals in the arts, and especially of a largely reduced consumption of United States coin. The consumption of United States gold coin reported in response to this inquiry amounted to \$2,827,378, against \$4,875,587 reported for the calendar year 1884, by almost exactly the same number of firms, a falling off of \$2,000,000.

In order to ascertain definitely whether the large falling off in the consumption of gold, indicated to the Bureau by the returns of the recent canvass, in comparison with that of 1884 is attributable to an actual reduction in the use of the precious metals or to failure on the part of the Bureau to secure complete returns, a comparison has been made between the returns for the years 1883 and 1885. This comparison shows that some forty firms, each reporting a consumption exceeding \$50,000 in value per annum, and comprising the largest gold and silver manufacturing establishments in the United States, reported to this Bureau a consumption during the calendar year 1885 of \$3,891,245 gold and \$987,248 silver, against reports by the same firms for the calendar year 1883 showing the use of \$5,624,014 gold and \$2,191,370 silver. Here, then, was an actual reported reduction by the same firms in consumption of gold and silver between the two years of \$1,732,769 gold and \$1,204,122 silver. A further examination of the returns shows that the falling off has not been confined to large manufacturing firms, but has been general, and sufficient to account for the difference between the consumption shown by the last two inquiries, viz, for the years 1883 and 1885.

The following table exhibits the results of the four inquiries (the first, in 1879, being necessarily imperfect) made by this Bureau on the subject of the consumption in the United States of gold and silver in the arts:

REPORTED INDUSTRIAL CONSUMPTION OF PRECIOUS METALS IN THE UNITED STATES FOR THE YEARS 1880, 1881, 1883, 1885.

Character of material used.	1880.		1881.	
	Gold.	Silver.	Gold.	Silver.
United States coins .....	\$2,408,768	\$541,834	\$3,315,882	\$72,190
Stamped U. S. or refinery bars .....	5,511,047	2,749,190	6,171,317	3,127,432
Foreign coin .....	714,378	173,145	599,524	188,799
Old jewelry, plate, and other old materials...				
Native grains, nuggets, &c .....				
Wire or rolled plate .....				
Total .....	8,634,133	3,464,169	10,086,723	3,388,421

**REPORTED INDUSTRIAL CONSUMPTION OF PRECIOUS METALS IN THE UNITED STATES FOR THE YEARS 1880, 1881, 1883, 1885—Cont'd.**

Character of material used.	1883.		1885.	
	Gold.	Silver.	Gold.	Silver.
United States coins .....	\$4, 875, 587	\$216, 637	\$2, 827, 378	\$133, 644
Stamped U. S. or refinery bars .....	7, 137, 661	4, 552, 172	6, 234, 034	3, 836, 603
Foreign coin .....	194, 400	154, 273	178, 913	62, 708
Old jewelry, plate, and other old materials .....	876, 641	221, 951	847, 715	245, 413
Native grains, nuggets, &c .....	702, 387	71, 557	502, 893	103, 272
Wire or rolled plate .....	672, 688	339, 940	561, 187	216, 773
Total .....	14, 459, 464	5, 556, 530	11, 152, 120	4, 598, 413

The result of the inquiries for the years 1881 and 1885 are practically the same, while that of 1880 is but little less, a smaller number of consumers having reported. In 1883 the sum reported was of gold over \$4,000,000 more, and of silver \$2,000,000.

From the results of these inquiries I am led to conclude that the consumption of United States gold coin in the arts does not at present exceed \$3,500,000 per annum.

The following table shows the industrial consumption of United States gold coin in the United States actually reported to the Bureau by persons and firms, and the estimates by the Bureau of consumption of United States gold coin for the same years.

**CONSUMPTION OF UNITED STATES GOLD COIN IN THE ARTS.**

*Returns to the Bureau of the Mint for calendar years.*

Year of published estimate.	Reported consumption of year previous.	Consumption estimated by Director for fiscal year.
1881.....	\$2, 408, 768	\$3, 300, 000
1882.....	3, 315, 882	2, 700, 000
1883.....		2, 500, 000
1884.....	4, 875, 587	4, 875, 000
1885.....		5, 000, 000
1886.....	2, 827, 378	3, 500, 000

The following table exhibits the value of the gold and silver in bars furnished by the Government institutions and by private refineries to firms engaged in the industrial arts, during the calendar year 1885, so far as communicated to this Bureau:

VALUATION AND CLASSIFICATION OF DEPOSITS FOR GOLD AND SILVER BARS,  
PREPARED BY THE UNITED STATES MINTS AND THE ASSAY OFFICE AT NEW  
YORK, AND BY PRIVATE REFINERIES, DURING THE CALENDAR YEAR 1885,  
(PRESUMABLY FOR USE IN THE ARTS).

GOLD.

	Coin.	Foreign bullion.	Domestic bullion.	Old plate, &c.	Deposits for large bars not for use of man- ufacturers, re- deposited for small bars for use by manu- facturers.	Total.
U. S. Assay Of- fice at New York .....	\$65,270 51	\$439,932 05	\$2,026,426 85	\$579,289 41	\$2,363,907 60	\$5,474,826 42
U. S. Mint at Philadelphia .....	397,466 10	.....	.....	60,942 66	.....	458,408 76
U. S. Mint at San Francisco .....	.....	.....	.....	.....	.....	.....
Private refin- eries .....	345,053 00	.....	1,272,606 00	310,695 00	.....	1,928,356 00
Total ....	807,791 61	439,932 05	3,299,032 85	950,927 07	2,363,907 60	7,861,591 18

SILVER.

U. S. Assay Of- fice at New York .....	\$63,391 72	\$752,827 02	\$3,680,588 00	\$184,015 32	.....	\$4,680,822 06
U. S. Mint at Philadelphia .....	.....	.....	27,399 60	14,621 09	.....	42,020 69
U. S. Mint at San Francisco .....	.....	.....	.....	569 51	.....	569 51
Private refin- eries .....	15,212 00	.....	395,248 00	120,378 00	.....	530,828 00
Total ....	78,603 72	752,827 02	4,103,225 60	319,583 92	.....	5,254,240 26

The value and classification of the deposits at the Assay Office at New York during the fiscal year ended June 30, 1886, for bars of gold and silver, presumably for use in the arts and manufactures, is exhibited in the following table:

STATEMENT OF GOLD AND SILVER BARS ISSUED FROM THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR ENDED JUNE 30, 1886, SUPPOSED TO HAVE BEEN USED IN THE ARTS AND MANUFACTURES.		
Classification of deposits.	Gold.	Silver.
United States coin .....		\$215 78
Foreign coin .....	\$103, 720 67	72, 761 31
Foreign bullion .....	502, 872 05	730, 728 34
Plate, etc .....	747, 034 29	191, 307 40
Domestic bullion .....	2, 017, 296 50	3, 641, 093 48
Large gold bars exchanged for gold coin, and redeposited for small bars, less the charges and fractions paid in gold coin.	1, 545, 999 14	
	4, 916, 922 65	
Large gold bars exchanged for coin, and taken by manufacturers .....	1, 664, 535 02	
Total .....	6, 581, 457 67	4, 636, 106 31

The following table exhibits the annual estimated consumption of gold and silver in the arts by the principal nations of the world. It does not include any consumption by India or the Eastern countries generally, or by Mexico or South American countries.

*ANNUAL INDUSTRIAL CONSUMPTION OF GOLD AND SILVER BY THE PRINCIPAL NATIONS OF THE WORLD, FROM LATEST AUTHORITY.			
Countries.	Population.	Gold (fine ounces).	Value.
United States (Burchard) .....	58, 000, 000	626, 925	\$13, 000, 000
England (mean of several authorities) .....	36, 000, 000	546, 550	11, 500, 000
France (Dumas) .....	37, 000, 000	401, 875	8, 600, 000
Germany (Soetbeer) .....	45, 000, 000	385, 800	8, 200, 000
Switzerland (Lardy)† .....	2, 846, 000	321, 500	6, 600, 000
Austria-Hungary (Nibauer) .....	37, 800, 000		
Other countries (Soetbeer) .....	230, 000, 000	450, 100	9, 500, 000
Total .....	446, 646, 000	2, 732, 750	57, 400, 000

\* Consumption as cited by Ottomar Haupt, "L'Histoire Monétaire de Notre Temps," Paris, pp. 21, 22.

† According to the census of Switzerland of 1870, the annual production of watches in that country for that year was 1,800,000, representing a total value of 88,000,000 francs. 37,969 persons were reported to be engaged in the business of watch-making in the four cantons of witzerland famous for that industry.—*Larousse Dictionnaire Universel*, Vol. 14, p. 1221.

\*ANNUAL INDUSTRIAL CONSUMPTION OF GOLD AND SILVER BY THE PRINCIPAL NATIONS OF THE WORLD, FROM LATEST AUTHORITIES—Continued.

Countries.	Silver (fine ounces).	Coining value. (\$1.2929.)	Total value gold and silver.	Per capita.	
				Gold.	Silver.
United States (Burchard).....	3,697,250	\$4,000,000	\$17,000,090	\$0 22 $\frac{1}{2}$	\$0 07
England (mean of several authorities).....	2,604,150	3,000,000	14,500,000	32	08 $\frac{1}{2}$
France (Dumas).....	2,411,250	2,800,000	11,400,000	23 $\frac{1}{2}$	07 $\frac{1}{2}$
Germany (Soetbeer).....	2,636,300	3,000,000	11,200,000	18 $\frac{1}{2}$	06 $\frac{1}{2}$
Switzerland (Lardy)†.....	835,900	1,000,000	7,600,000	2 31 $\frac{1}{2}$	35
Austria-Hungary (Nibauer).....	835,900	1,000,000	1,000,000	.....	02 $\frac{1}{2}$
Other countries (Soetbeer).....	3,697,250	4,000,000	13,500,000	04 $\frac{1}{2}$	01 $\frac{1}{2}$
Total.....	16,718,000	18,800,000	76,200,000		

\* Consumption as cited by Ottomar Haupt, "L'Histoire Monétaire de Notre Temps," Paris, pp. 21, 22.

† According to the census of Switzerland of 1870, the annual production of watches in that country for that year was 1,600,000, representing a total value of 88,000,000 francs. 37,969 persons were reported to be engaged in the business of watch-making in the four cantons of Switzerland famous for that industry.—*Larousse Dictionnaire Universel*, Vol. 14, p. 1221.

The following table, converted from one by Dr. Adolph Soetbeer\* embraces the result of his examination into the subject of the consumption of the precious metals in the arts by the various nations of the world, presumably for 1880:

CONSUMPTION OF THE PRECIOUS METALS IN THE ARTS BY THE VARIOUS NATIONS OF THE WORLD.

GOLD.

Countries.	Gross consumption of gold.		Deduction for old material used over.	Net consumption of gold.	
	Ounces.	Value.		Ounces.	Value.
United States.....	482,250	\$9,969,000	10	434,025 00	\$8,972,100
Great Britain.....	643,000	13,292,000	15	546,550 00	11,298,200
France.....	675,150	13,956,000	20	540,120 00	11,165,280
Germany.....	472,605	9,769,620	20	378,084 00	7,815,696
Switzerland.....	482,250	9,969,000	25	361,687 50	7,476,750
Austria-Hungary.....	93,235	1,927,340	15	79,249 75	1,638,239
Italy.....	192,900	3,987,600	25	144,675 00	2,990,700
Russia.....	96,450	1,993,800	20	77,160 00	1,595,040
Above countries together	3,137,840	64,864,960	.....	2,561,551 25	52,952,005
All other civilized countries.....	160,750	3,323,000	20	124,600 00	2,658,400
Total.....	3,298,590	68,187,960	.....	2,689,366 25	55,610,405

\* Verwendung des Goldes und Silbers, Jena, 1881.

CONSUMPTION OF THE PRECIOUS METALS IN THE ARTS BY THE VARIOUS  
NATIONS OF THE WORLD—Continued.

SILVER.

Countries.	Gross consumption of silver.		Deduction for old material employed.	Net consumption of silver.	
	Ounces.	Value (\$1.2929).		Ounces.	Value (\$1.2929).
United States.....	3,853,000	\$4,987,200	15	3,279,300 00	\$4,239,120
Great Britain.....	2,893,500	3,740,400	20	2,314,800 00	2,992,320
France.....	3,215,000	4,156,000	25	2,411,250 00	3,117,000
Germany.....	3,215,000	4,156,000	25	2,411,250 00	3,117,000
Switzerland.....	1,028,000	1,329,920	25	771,600 00	997,440
Austria-Hungary.....	1,286,000	1,662,400	20	1,028,800 00	1,329,920
Italy.....	808,750	1,039,000	25	610,850 00	789,640
Russia.....	1,286,000	1,662,400	20	1,028,800 00	1,329,920
Above countries together	17,586,050	22,733,320	.....	13,856,650 00	17,912,360
All other civilized countries.....	1,703,950	2,202,680	.....	1,286,000 00	1,662,400
Total.....	19,290,000	24,936,000	.....	15,142,650 00	19,574,760

It will be noted that the above table includes consumption of coin as well as of new material.

A further consideration of the same subject will be found in my report on the Production of the Precious Metals in the United States for the calendar year 1885.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

In accordance with section 3564 of the Revised Statutes of the United States, which requires the Director of the Mint to estimate annually the values of the standard coins in circulation in the various countries of the world, it has been the practice of this Bureau each year since its organization to solicit, through the State Department, at the hands of representatives of the United States abroad, definite official information in regard to the standards of value and to the coins of countries to which they are accredited.

The Bureau has usually availed itself of this opportunity to seek additional information from foreign governments in relation to the production, consumption and movement of the precious metals. The information acquired in this way has added very largely to the value and usefulness of the annual fiscal reports of the Bureau.

In view of the great importance at the present time of accurate and complete information in regard to the monetary affairs of other countries, and with the object of communicating leading facts bearing on one of the momentous questions of the day, and with the further object of

possessing itself of official data, from which to supply the varied information constantly sought, officially and otherwise, at its hands, I have, during the present year, extended the scope of its previous inquiries.

The following is a list of interrogatories sent to foreign governments the past year:

## INTERROGATORIES.

1. What is the legal unit of account?
2. What is the legal standard: Double, Single Gold, or Single Silver? If double, at what ratio between the two metals?
3. What is the weight in grams of each of the gold coins authorized by law to be coined, and what is the fineness, expressed in thousandths?
4. Same for silver.
5. Is the Mint open to deposits by individuals of gold and silver for coinage, or of one metal to the exclusion of the other?
6. In case of deposits by individuals of gold or silver, what coinage charge, if any, is imposed on each metal?
7. For what amount are gold coins a legal tender in the payment of debts or government dues?
8. Same for silver.
9. What is the "tolerance" or "mint remedy" allowed by law in coinage on each piece, both as to weight and fineness—that is, what deviation is allowed from the legal standard?
10. What are the legal provisions as to the recoinage of worn gold and silver coins?
11. What was the amount of gold coined during the calendar year 1885, by denominations and value?
12. Same for silver.
13. What has been the total coinage of gold from the establishment of the Mint? Amount recoined?
14. What has been the total coinage of full legal-tender silver from the establishment of the Mint? Amount recoined?
15. What has been the total coinage of subsidiary or limited-tender silver from the organization of the Mint? Amount recoined?
16. What was the weight expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1885?
17. Same for silver.
18. The import and export of gold and silver coin and bullion, separately, during the calendar year 1885?
19. Estimated amount of gold coin in the country? What proportion in active circulation?
20. Same for full legal-tender silver.
21. Same for limited-tender silver.
22. Amount of paper currency outstanding December 31, 1885; government and bank notes separately?
23. Copy of the coinage laws and regulations of the Mints as to coinage.

The above interrogatories have met with full and very cordial response. Replies, as far as received, will be found in the Appendix to the present report.

The thanks of the Department are due to numerous diplomatic and consular representatives of this Government abroad for prompt and apt efforts to carry out the instructions of the Department of State as suggested by this Bureau.

The full replies cover not only technical matters of coinage, such as the denomination, weight, fineness and tolerance of coins, but also impart definite information in regard to the stock of the precious metals in the various countries, and as to the annual movement of the same.

Omitting all reference to answers of technical questions, I append a condensed statement of the contents of these papers, in so far as they relate to the coinage, production, circulation and movement of the precious metals, and to the correlative subject of metallic reserves and the issue of paper money.

GREAT BRITAIN AND HER COLONIES.

*Great Britain and Ireland.*—Mr. Fremantle, Deputy Master of the Royal Mint at London, transmits, through the State Department, a communication embracing replies to the questions contained in the circular prepared at this Bureau :

Items reported.	Amount. £.	Equivalent in United States money.
Gold coinage, calendar year 1885.....	2, 973, 453	\$14, 470, 309
Silver coinage.....	720, 918	3, 508, 347
Total coinage from 1816, gold.....	252, 788, 000	1, 230, 192, 802
Amount recoined from 1842.....	40, 163, 000	195, 453, 239
Net gold coinage.....	212, 625, 000	1, 034, 739, 563
Silver coinage (subsidiary) from 1816.....	31, 200, 000	151, 834, 800
Recoinage (estimated).....	7, 000, 000	34, 065, 500
Net coinage.....	24, 200, 000	117, 769, 300
Imports, 1885, gold.....	13, 450, 000	65, 454, 425
Exports, 1885, gold.....	11, 500, 000	55, 964, 750
Net gain.....	1, 950, 000	9, 489, 675
Silver imports.....	9, 300, 000	45, 258, 450
Silver exports.....	9, 600, 000	46, 718, 400
Net loss.....	300, 000	1, 459, 950
Bank notes outstanding.....	40, 234, 034	195, 779, 926

In the Appendix will be found the text of the treasury minutes on the appointment of a royal commission to inquire into the changes in recent years in the values of the precious metals.

This action on the part of the British Government is rendered the more significant from the fact that Mr. Balfour, one of the leaders of the English Bi-Metallic League, is chairman of the commission, and Mr. Barbour, a well-known bimetallist, another member of it.

*Australasia.*—Mr. George Anderson, Master of the Branch Mint at Melbourne, transmits, under date March 15, 1886, a statement prepared at that mint from returns furnished by the governors of the various col-



onies, giving the production of gold and silver in Australasia from the earliest records up to the close of 1884.

He also presents, under date August 30, 1886, a similar statement for the calendar year 1885.

The production of gold and silver in Australia and New Zealand during 1885 amounted to—

Production.	Ounces.	Value.
Gold .....	1, 442, 910	\$29, 824, 949
Silver .....	810, 797	1, 048, 279

It will be noticed that the production of silver in Australia during the past year has been very much larger than in any preceding year. The total amount of gold and silver produced from the mines of Australia and New Zealand, according to this statement, from the earliest records up to the close of the calendar year 1885, has been—

Production.	Amount.	Equal to—
Gold .....	<i>Ounces.</i> 79, 678, 137	\$1, 546, 947, 091
Silver .....	2, 475, 095	3, 200, 050

#### OTHER BRITISH COLONIES.

An abridgement has been made from the pamphlet issued by Mr. F. O. Adrian of the Colonial Office, on the subject of the currency of the British Colonies, stating briefly the laws in existence as to legal-tender money, and the standard and the kind of money, both domestic and foreign, receivable in payment in such colonies.

#### STATES OF THE LATIN UNION.

The text of the agreement continuing the monetary convention concluded at Paris November 6, 1885, between the states of the Latin Union, has been translated at this Bureau from the official journal of Belgium, as well as the law by which Belgium gives its adhesion to the same. These will be found in the Appendix.

## FRANCE.

Items reported.	Francs.	Equivalent in United States money.
Gold coinage, 1885 .....	289, 400	\$55, 854
Gold coinage for the principality of Monaco .....	633, 400	122, 246
Total .....	922, 800	178, 100
Silver coinage .....	2, 355, 022	454, 519
Gold coinage of France from 1795 to December 31, 1885 .....	8, 651, 553, 740	1, 669, 749, 871
Silver coinage same period in five-franc pieces .....	5, 060, 606, 240	976, 697, 004
Subsidiary silver coinage for same period .....	237, 073, 624	45, 755, 209
Production of mines during calendar year 1884, silver .....	* 5, 905	245, 412
Imports, gold, 1885 .....	243, 513, 849	46, 998, 172
Exports, gold .....	201, 122, 701	38, 816, 681
Imports, silver .....	237, 104, 770	45, 761, 220
Exports, silver .....	138, 134, 436	26, 659, 946
Bank notes outstanding:		
Bank of France, December 31, 1885 .....	2, 918, 050, 745	563, 182, 793
Metallic Reserve Bank of France, same date:		
Gold .....	1, 157, 415, 159	223, 381, 125
Silver .....	1, 085, 432, 782	209, 488, 526

\* Kilograms.

Minister McLane, in a telegram dated February 9, 1886, informs the Secretary of State that in a debate in the Chamber the government of France was asked to urge the reassembling of the international conference on the subject of the commercial value of silver, and that the Minister of Foreign Affairs stated that, while the government was not indisposed to negotiate on the subject, the present time was not favorable for such negotiation, and that thereupon the subject was indefinitely postponed.

## BELGIUM.

The total coinage of Belgium since 1832 has been as follows:

Items reported.	Francs.	Equivalent in United States money.
Gold .....	598, 642, 745	\$115, 538, 049
Silver, five-franc pieces .....	495, 678, 210	95, 665, 894
Recoinage .....	22, 000, 000	4, 246, 000
Net coinage .....	473, 678, 210	91, 419, 894
Subsidiary silver .....	52, 864, 535	10, 202, 855
National-bank notes outstanding December 31, 1885 .....	367, 423, 810	70, 912, 795
Metallic reserve of national banks, same date:		
Gold .....	65, 000, 000	12, 545, 000
Silver .....	32, 000, 000	6, 176, 000

The translation from the official report of the Belgian mint of the laws governing the administration of the mint will be found in the Appendix.

## SWITZERLAND.

Items reported.	Francs.	Equivalent in United States money.
The total coinage of gold from the organization of the mint amounted to .....	5,000,000	\$965,000
Total coinage five-franc pieces, silver .....	10,478,250	2,022,302
Total coinage subsidiary silver .....	18,000,000	3,474,000
Imports of gold and silver, 1885.....	28,776,097	5,553,786
Exports of gold and silver.....	32,122,643	6,199,670
Circulation of cantonal and private banks, close of 1885.....	134,546,000	25,967,378
Metallic reserve in the Treasury and in banks authorized to issue notes, same date:		
Gold.....	47,819,555	9,229,174
Silver, five-franc pieces .....	20,920,285	4,037,615
Silver, subsidiary .....	288,000,000	55,584,000

## ITALY.

Hon. John B. Stallo, United States Minister, forwards, under date of March 9, 1886, from Rome, replies to the questions relating to the coinage, production &c., of the kingdom of Italy, as follows:

Items reported.	Liras.	Equivalent in United States money.
Gold coinage, 1885 .....	3,294,680	\$635,873
Silver (subsidiary).....	1,196,016	230,831
Gold coinage from the establishment of the Kingdom (viz, 1862) to 1885.....	418,324,300	80,736,569
Coinage five-franc silver pieces, same period.....	364,637,025	70,374,945
Subsidiary coinage, silver, same period.....	170,000,000	32,810,000
Importation gold, 1885 .....	7,876,934	1,520,248
Importation silver .....	105,714,133	20,402,827
Exportation gold.....	103,230,646	19,923,514
Exportation silver.....	82,079,751	15,841,392
Paper currency outstanding December 31, 1885:		
Government notes .....	493,231,991	95,193,774
Bank notes.....	948,451,677	183,051,173

In the Appendix will be found a decree taken from the official journal of Italy, under date of April 16, 1886, instituting a permanent commission on the state of the monetary question.

## SPAIN.

Edward H. Strobel, secretary of legation at Madrid, forwards, under date of August 20, 1886, the response of the Spanish Minister of State to the interrogatories suggested by the Bureau of the Mint. Also a copy of the decree of October 7, 1868, reforming the monetary system of Spain. Also a translation of the instructions of December 16, 1858, prescribing new regulations in the mint.

Items reported.	Pesetas.	Equivalent in United States money.
Coinage 1885 :		
Gold .....	12, 565, 325	\$2, 425, 107
Silver .....	19, 060, 622	3, 678, 700
Total .....	31, 625, 947	6, 103, 807

The bank notes of the Bank of Spain outstanding August 13, 1886, amounted to 483,028,675 pesetas, equal to \$93,224,534.

## AUSTRIA-HUNGARY.

The official reply to the interrogatories of this Bureau has not been received from Austria-Hungary at the date of this report.

In the Appendix will be found a communication, however, from Mr. James Fenner Lee, secretary of legation at Vienna, inclosing a statement showing the production of the precious metals in the kingdom of Hungary in 1884.

## GERMANY.

Two communications have been received from the German Empire through the Hon. George H. Pendleton, United States Minister to Germany, one under date of 21st January, and the other under date of May 20, 1886, containing answers to the interrogatories drawn up by this Bureau.

Items reported.	Marks.	Equivalent in United States money.
Gold coinage 1885.....	8, 148, 920	\$1, 939, 442
Silver coinage 1885.....	2, 428, 879	578, 073
Total Imperial coinage to the end of 1885:		
Gold.....	1, 930, 165, 525	459, 379, 394
Recoinage.....	1, 129, 135	268, 734
Net coinage.....	1, 929, 036, 390	459, 110, 660
The estimated old thaler pieces in circulation (full legal tender—		
From.....	400, 000, 000	95, 200, 000
To.....	500, 000, 000	119, 000, 000
Imperial coinage to the end of 1885:		
Subsidiary silver.....	452, 509, 355	107, 697, 226
Recoinage.....	8, 013, 585	1, 907, 233
Net coinage.....	444, 495, 770	105, 789, 993
Paper circulation Government notes (December 31, 1885)....	137, 527, 795	32, 731, 615
Banks notes.....	1, 061, 623, 000	252, 666, 274
Total.....	1, 199, 150, 795	285, 397, 889
The production of gold and silver in Germany during the year 1885, amounted to—*		
Gold.....	1, 706, 000	406, 028
Silver.....	32, 964, 000	7, 845, 432

Items reported.	Kilograms.	Equivalent in United States money.
Gold imports, 1885.....	16, 664	\$11, 074, 894
Gold exports.....	9, 374	6, 229, 960
Net gain.....	7, 290	4, 844, 934
Imports silver.....	21, 947, 00	912, 117, 320
Exports silver.....	144, 913	6, 022, 584
Net gain.....	21, 802, 087	906, 094, 736

\* A portion of this was obtained from foreign ores.

## NETHERLANDS.

Hon. Isaac Bell, jr., Minister Resident, furnishes, under date of February 23, 1886, the information called for by the circular of this Department.

Items reported.	Florins.	Equivalent in United States money.
Gold coinage 1885.....	670,950	\$269,721
Silver coinage (subsidiary) .....	200,000	80,400
Gold coinage since 1875 .....	74,974,860	30,139,893
Full legal-tender silver coinage since 1847.....	461,233,433	185,415,840
Limited-tender silver coinage since 1847 .....	8,846,147	3,556,151
Recoinage .....	68,840	27,673
Net coinage.....	8,777,307	3,528,478
Paper circulation at the close of 1885:		
Government issue .....	9,796,920	3,938,361
National-bank notes .....	192,434,065	77,358,494
Total .....	202,230,985	81,296,855
Gold circulation (estimated) .....	27,114,010	10,899,832
Full legal-tender silver circulation (estimated).....	50,000,000	20,100,000
Subsidiary silver circulation (estimated) .....	7,549,334	3,034,832

The principal of the national bonded debt of the Netherlands on 1st January, 1886, amounted to 962,771,150 florins, over 630,000,000 florins of which was funded at  $2\frac{1}{2}$  per cent. interest.

There is said to be a movement in progress on the part of the government looking to the consolidation of all outstanding bonds at  $3\frac{1}{2}$  per cent. interest, which is about the rate which the government securities at present pay investors on the basis of the market quotations at the Amsterdam Bourse.

## DENMARK.

Hon. Rasmus B. Anderson, Minister Resident and Consul-General at Copenhagen, under date of March 6, 1886, reports as follows:

Items reported.	Crowns.	Equivalent in United States money.
Total gold coinage since May 23, 1873 .....	34,754,640	\$9,314,243
Subsidiary silver coinage since May 23, 1873 .....	18,355,787	4,919,350
Recoinage .....	203,550	54,552
Net subsidiary coinage .....	18,152,237	4,864,798
Imports gold 1885.....	5,000,000	1,340,000
Exports gold 1885.....	6,250,000	1,675,000
Net loss .....	1,250,000	335,000
Stock of gold (estimated).....	30,000,000	8,040,000
Stock of limited-tender silver (estimated) .....	18,000,000	4,824,000
Government notes outstanding December 31, 1885.....	73,500,000	19,698,000

The coinage laws of Denmark, forwarded by Mr. Anderson, have been translated and will be found in the Appendix.

## RUSSIA.

A very valuable paper has been received from the Russian government showing in parallel columns the Russian coin system in existence up to the beginning of 1886 and the new law of 1886.

Items reported.	Roubles.	Equivalent in United States money.
Coinage in 1885 :		
Gold.....	26,802,088	\$21,361,264
Silver.....	1,250,024	751,264
Total coinage since the year 1800 to January 1, 1886, gold...	1,088,315,386	867,387,362
Full legal-tender silver, same period.....	231,999,244	139,431,545
Limited-tender silver.....	141,746,297	85,189,524
Production of the mines during the year 1885:		
	<i>Kilograms.</i>	
Gold.....	38,125,517	25,338,218
Silver.....	15,554,111	646,429
	<i>Roubles.</i>	
Imports gold and silver, 1885.....	6,795,163	5,415,744
Exports gold and silver.....	8,226,440	6,556,472
Net loss.....	1,431,277	1,140,728
Stock of coin in the Imperial Bank and in the St. Petersburg mint on January 1, 1886:		
Gold.....	219,850,770	175,221,063
Silver.....	4,320,028	2,596,336
Subsidiary silver in circulation.....	77,000,000	46,277,000
Imperial Bank notes outstanding January 1, 1886.....	1,046,433,349	834,007,379

A translation of the Russian mint regulations has been made at the instance of this Bureau by Mr. Jeremiah Curtin, formerly secretary of the legation of the United States at St. Petersburg, and will be found in the Appendix.

## FINLAND.

Mr. E. H. Furnhjelm, of the Mint at Helsingfors, in Finland, reports, under date of December 14, 1885, that there was no coinage during that year at that mint.

Production of the precious metals from 1870 to 1884 was only 307 kilograms in gold.

About 400 kilograms of silver is annually extracted from copper ores.

## NORWAY AND SWEDEN.

The replies of the Royal Norwegian Government, under date of April 24, 1886, to the interrogatories of the Bureau, are tabulated as follows:

NORWAY.		
Items reported.	Amount.	Equivalent in United States money.
Silver coinage, 1885.....crowns	200, 000	\$53, 600
Coinage since 1875:		
Gold.....do	13, 846, 670	3, 710, 907
Silver.....do	5, 440, 000	1, 457, 920
Recoined.....do	100, 000	26, 800
Net silver.....do	19, 186, 670	5, 142, 027
Production, 1885:		
Gold.....	Insignificant.	
Silver.....kilograms	7, 200	299, 232
Imports, gold and silver.....crowns	1, 011, 100	270, 974
Exports, gold and silver.....do	396, 000	106, 128
Metallic reserve, Bank of Norway, December 31, 1885:		
Gold.....do	19, 119, 000	5, 123, 892
Silver.....do	289, 000	77, 452
In treasury, silver.....do	618, 000	165, 624
Silver circulation.....do	4, 420, 000	1, 184, 560
Paper issue, Bank of Norway.....do	37, 147, 500	9, 955, 530
SWEDEN.		
Coinage, 1885:		
Gold.....crowns	125, 000	\$33, 300
Silver.....do	292, 095. 75	78, 281
Total coinage since 1873:		
Gold.....do	*46, 446, 255	12, 447, 506
Recoinage.....do	65, 880	17, 655
Net coinage.....do	46, 380, 375	12, 429, 941
Total coinage from 1830 to 1873:		
Silver.....do	49, 684, 344	13, 315, 404
Recoinage.....do	7, 264, 900	1, 946, 993
Subsidiary coinage, 1873-1885.....do	15, 642, 786	4, 192, 266
Production of mines:		
Gold.....kilograms	47	31, 236
Silver.....do	2, 326	96, 668
Imports gold:		
Coin.....crowns	1, 604, 137	429, 908
Bars.....kilograms	476	316, 349
Exports gold.....		
Imports silver:		
Coin.....crowns	427, 780	114, 645
Bars.....kilograms	183	7, 605
Export silver coin.....crowns	119, 500	32, 026
Gold in country December 31, 1885.....do	27, 500, 000	7, 370, 000
Silver in circulation.....do	5, 500, 000	1, 474, 000
Subsidiary silver in circulation.....do	15, 000, 000	4, 020, 000
Subsidiary silver in country.....do	17, 000, 000	4, 556, 000
Paper money of Bank of Sweden.....do	39, 340, 976	10, 543, 381
Total paper money.....do	88, 880, 259	23, 819, 909
* Does not include ducats.		



## EGYPT.

Under date of October 4, 1886, Mr. Edgar Vincent, financial counselor of the Egyptian government, transmits from Cairo a report made to the Khedive on the monetary affairs of Egypt, and also a copy of a decree reforming the coinage system of Egypt.

An effort is being made on the part of the government to withdraw all the foreign silver coins in circulation in Egypt and to have them re-coined into Egyptian silver coins. A statement is presented in the Appendix showing the result of the melting of the old Egyptian coins sent to the mint at Berlin.

It seems that Egypt has been a large purchaser of silver in Europe for this coinage, having purchased from December, 1885, to May, 1886, 50,000 kilos of fine silver.

The silver coinage executed from the recoinage and from the additional silver purchased amounted to 313,800 Egyptian pounds, (\$1,551,113), most of which has been put in circulation.

Tables have been extracted from the report of the commission on the monetary reform in Egypt, showing the coinage of Egyptian money at Paris and Brussels since 1864, and also the total coinage of Egyptian moneys by pieces, and the amount at present in circulation.

## JAPAN.

Hon. Richard B. Hubbard, Minister to Japan, reports, under date May 5, 1886; the answers furnished by His Majesty's Finance Department to the several interrogatories of this Bureau:

	Yens.
Gold coinage, 1885 .....	1, 004, 005
Full legal-tender silver .....	4, 297, 479
Subsidiary silver .....	2, 023, 448
<b>Total coinage from establishment of Mint to close of 1885:</b>	
Gold .....	56, 607, 748
Recoinage .....	2, 842
Net gold coinage .....	56, 604, 906
Silver*—full legal tender .....	35, 576, 105
Subsidiary silver coinage .....	21, 175, 185
Recoinage .....	4, 683
Net coinage .....	21, 170, 502
<b>Production of mines during the fiscal year 1885:</b>	
Gold .....	8, 531
Silver .....	742, 177

\* 32,578,853 (including 6,990 recoined) were in one-yen pieces, and 3,057,252 (including 643 yens recoined) were in silver trade coins weighing 420 grains.

	Yens.
Imports of gold, 1885:	
Coin .....	464
Bullion .....	35, 052
Exports of gold:	
Coin .....	470, 493
Bullion .....	1, 352
Imports of silver:	
Coin .....	1, 279, 314
Bullion .....	4, 977, 400
Exports of silver:	
Coin .....	3, 548, 068
Bullion .....	199, 560
Estimated stock of gold coin in the country .....	88, 791, 983
Estimated amount of full legal tender silver .....	22, 902, 151
Estimated amount of subsidiary silver .....	33, 728, 658
Paper circulation December 31, 1885:	
Government issue .....	88, 345, 096
National-bank notes .....	30, 093, 208
Total .....	118, 438, 304

## CHINA.

Two communications have been received from Peking, one under date of March 16, 1886, from Mr. W. W. Rockhill, secretary of legation, and the other from Mr. Charles Denby, United States Minister to China, answering as nearly as possible the communications relating to that government. Mr. Rockhill's communication is accompanied by a memorandum tracing the interesting history of the coinage of China.

## MEXICO.

Gold coinage, 1885 .....	\$423, 250
Silver coinage, 1885 .....	25, 840, 727
Coinage since establishment of Mint (1537):	
Gold .....	121, 587, 181
Silver .....	3, 113, 516, 324
Production of mines 1885 (estimated):	
Gold .....	866, 671
Silver .....	32, 111, 778
Exports, gold, 1885 .....	896, 483
Exports, silver, 1885 .....	32, 877, 567
Bank notes in circulation, end of December, 1885 .....	7, 800, 959

## PERU.

Items reported.	Soles.	Equivalent in United States money.
Silver coinage, 1885 .....	1,766,000	\$1,326,266
Exports :		
Gold coin, 1885 .....	20,705	19,980
Gold bars .....	73,677	71,098
Gold wares .....	3,556	3,431
Total .....	97,938	94,509
Silver coin .....	776,436	583,103
Silver bars .....	2,131	1,600
Silver wares .....	1,340	1,006
Total .....	779,907	585,709
	<i>Incas.</i>	
Paper circulation .....	83,526,708	58,051,062
	<i>Sols.</i>	
Production of the mines (estimated) :		
Gold .....	150,000	144,750
Silver .....	2,500,000	1,877,500
Stock of coin in the country (estimated) :		
Gold .....	200,000	193,000
Silver .....	2,000,000	1,502,000

## VENEZUELA.

The production of gold in 1885 is estimated to have been 7,033 kilograms, equal to \$467,413.

## URUGUAY.

Stock of gold coin (estimated) .....	\$16,000,000
Stock of silver coin (estimated) .....	1,000,000
Paper currency :	
Government notes .....	964,450
Bank notes .....	5,759,590
Metallic reserve of banks .....	9,317,930

## CHILI.

The Secretary of State transmits a report by the Chilian ministry of the Treasury to the Minister of Foreign Relations, bearing date "Santiago, July 29, 1886," in answer to the questions contained in the circular of this Bureau :

Gold coinage, 1885 ..	\$77, 580
Silver coinage (full legal tender).....	528, 043
Limited tender .....	36, 037
Total.....	641, 660
Total coinage from 1872 to 1885 :	
Gold .....	65, 822, 668
Silver .....	36, 855, 320
Limited tender silver estimated to be in circulation at the close of the calendar year 1885 .....	4, 181, 679
Paper money outstanding same date :	
Government currency .....	16, 000, 000
Bank notes .....	13, 512, 835
Production of mines, 1884 :	
Gold .....	500 kilograms..
Silver .....	160, 000 do....
Gold export, 1884 .....	\$52, 470
Silver coin .....	2, 450, 303

## ECUADOR.

In the Appendix will be found a paper containing the text of a decree of the republic of Ecuador, changing the monetary system and establishing the "sucre," a silver coin of the weight of 25 grams and the fineness of .900, as the standard of value of that republic, in the place of the "peso," which has been the standard of value heretofore.

## SANDWICH ISLANDS.

Hon. George W. Merrill, Minister Resident at Honolulu, furnishes, under date of March 2, 1886, answers upon the part of the Hawaiian government to the interrogatories contained in the circular of this Bureau.

No mint has ever been established in the Hawaiian kingdom, and no gold coinage has ever been executed for that government.

A silver coinage in 1883 was executed at the United States mint at San Francisco, \$1,000,000, of which \$500,000 was in one-dollar pieces, and the remainder in fractional silver pieces.

There are no gold or silver mines in the Hawaiian kingdom.

Gold imports, 1885 .....	\$720,388
Gold exports, 1885 .....	56,414
	<hr/>
Net gain, 1885 .....	663,974
	<hr/>
Silver coin imported .....	\$217
Silver coin exported .....	7,532
	<hr/>
Net loss .....	7,315

The stock of gold coin is estimated at \$1,000,000 and silver coin the same.

Government certificates outstanding December 31, 1885, \$377,500.

#### WORK OF THE BUREAU.

In closing the fourteenth annual report of the Bureau of the Mint, I beg to recur to the expediency referred to in my last annual report, namely, of composing and maintaining the official and clerical staff of the Bureau with special reference to its peculiar requirements, and particularly that promotions be available in the Bureau itself rather than sought outside of it.

During the last year the Bureau has been more than once embarrassed by the transfer and promotion of clerks trained to the technical work of its own counting-rooms, on account of the limitations of its specific appropriations. In the expert character of the work required at the hands of the essential part of the clerical force, this Bureau is probably unlike any other bureau or division of the Treasury Department.

It would not, indeed, be impossible for such conditions to arise as would lead to great difficulty in the performance of the work of the Bureau through the loss of experience personal to a number of those now upon its roll, under the circumstance that no regular course can be followed for the advancement and retention of meritorious clerks.

I take pleasure in acknowledging the zeal and fidelity with which the work of this Bureau has been executed by its clerical staff during the past year, especially in the laborious preparation of its two annual reports, namely, the one here submitted, and the Report on the Production of the Precious Metals for the calendar year 1885.

In this, as in the latter report, the editorial and statistical labors have been shared with the Computer of Bullion, Mr. E. O. Leech.

I am, very respectfully, yours,

JAMES P. KIMBALL,  
*Director of the Mint.*

## APPENDIX.

## I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER.

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	* Carson.	New Orleans.
<b>GOLD.</b>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>
United States bullion (domestic production).....	6,387.866	1,145,662.772	695.409	
United States coin .....	8,485.981	118.196		639.333
Foreign bullion.....	3,286.301	115,951.415		873.032
Foreign coin .....	8.843	205,012.903		3,288.126
Jewelers' bars, old plate, &c.....	35,110.032	1,695.967		2,312.057
Total.....	53,279.023	1,468,441.253	695.409	7,112.548
Redeposits:				
Fine bars.....	10,437.736			
Unparted bars .....	101,375.230	15.989		
Total gold received and operated upon .....	165,091.989	1,468,457.242	695.409	7,112.548
<b>SILVER.</b>				
United States bullion (domestic production).....	15,302,690.15	941,292.13	852.99	7,790,577.49
United States coin .....	236,702.23	1,995.75		1,068.48
Foreign bullion.....	4,387.00	509,165.67		14,943.55
Foreign coin.....	109,034.36	106.21		68,251.29
Jewelers' bars, old plate, &c.....	157,072.25	1,042.63		19,650.28
Total.....	15,809,885.99	1,453,602.39	852.99	7,894,491.09
Redeposits:				
Fine bars .....	656,753.09			
Unparted bars .....	1,347,518.06	78.26		
Total silver received and operated upon .....	17,814,157.14	1,453,680.65	852.99	7,894,491.09
Gold and silver deposits and purchases	15,863,165.013	2,922,043.643	1,548.399	7,901,603.638
Redeposits:				
Gold .....	111,812.966	15.989		
Silver .....	2,004,271.15	78.26		
Total gold and silver received and operated upon .....	17,979,249.129	2,922,137.892	1,548.399	7,901,603.638

\* For the first four

## APPENDIX.

BY WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1886.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>
451,817.706	61,281.669	6,493.676	57,570.127	10,995.581	3,631.707	1,744,536.513
11,720.121	31.447				157.981	21,153.059
111,593.060					338.612	232,042.420
96,633.141				4.390	6.718	304,954.121
69,536.208	210.525			74.293	2,273.807	111,212.889
741,300.236	61,523.641	6,493.676	57,570.127	11,074.264	6,408.825	2,413,899.002
83,061.430						93,499.166
56,694.679	541.604		174.038		151.511	158,953.051
881,056.345	62,065.245	6,493.676	57,744.165	11,074.264	6,560.336	2,666,351.219
3,739,227.37	14,499.87	1,417.16	97,253.21	1,015.77	1,884.08	27,890,710
220.56					29.88	240,016.90
743,461.80					282.59	1,272,240.61
520,991.18				.52		698,383.56
219,021.66	65.10			21.44	4,589.13	401,462.49
5,222,922.57	14,564.97	1,417.16	97,253.21	1,037.73	6,785.68	30,502,813.78
26,102.05						682,855.14
51,373.66	216.71		52.16		36.84	1,399,275.69
5,300,398.28	14,781.68	1,417.16	97,305.37	1,037.73	6,822.52	32,584,944.61
5,964,222.806	76,088.611	7,910.836	154,823.337	12,111.994	13,194.505	32,916,712.782
139,756.109	541.604		174.038		151.511	252,452.217
77,475.71	216.71		52.16		36.84	2,062,130.83
6,181,454.625	76,846.925	7,910.836	155,049.535	12,111.994	13,382.856	35,251,295.829

months fiscal year.

## II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
<b>GOLD.</b>				
United States bullion (domestic production).....	\$118,844 02	\$21,314,656 22	\$12,938 21	.....
United States coin .....	157,878 72	2,198 99	.....	\$11,894 57
Foreign bullion .....	61,140 48	2,157,235 62	.....	16,242 46
Foreign coin .....	164 52	3,814,193 55	.....	61,174 43
Jewelers' bars, old plate, &c.....	653,209 90	31,552 87	.....	43,015 01
Total.....	991,237 64	27,319,837 25	12,938 21	132,326 47
Redeposits:				
Fine bars .....	194,190 43	.....	.....	.....
Unparted bars .....	1,886,050 79	297 47	.....	.....
Total gold received and operated upon .....	3,071,478 86	27,320,134 72	12,938 21	132,326 47
<b>SILVER.</b>				
United States bullion (domestic production).....	17,806,766 70	1,095,321 74	992 57	9,065,399 26
United States coin .....	275,435 32	2,322 33	.....	1,243 32
Foreign bullion .....	5,104 87	592,483 69	.....	17,888 86
Foreign coin .....	128,876 34	123 59	.....	79,419 68
Jewelers' bars, old plate, &c.....	182,774 98	1,213 25	.....	22,865 78
Total.....	18,396,958 21	1,691,464 60	992 57	9,186,316 90
Redeposits:				
Fine bars .....	764,221 77	.....	.....	.....
Unparted bars .....	1,568,021 01	91 06	.....	.....
Total silver received and operated upon .....	20,729,200 99	1,691,555 66	992 57	9,186,316 90
Gold and silver deposits and purchases.....	19,388,195 85	29,011,301 85	13,930 78	9,318,643 37
Redeposits:				
Gold .....	2,080,241 22	297 47	.....	.....
Silver .....	2,332,242 78	91 06	.....	.....
Total gold and silver received and operated upon .....	23,800,679 85	29,011,690 38	13,930 78	9,318,643 37



BY VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1886.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$8,405,910 81	\$1,140,124 08	\$120,812 58	\$1,071,072 13	\$204,568 95	\$67,566 64	\$32,456,493 64
218,048 76	585 06	.....	.....	.....	2,939 18	393,545 28
2,076,149 95	.....	.....	.....	.....	6,299 76	4,317,068 27
1,797,825 88	.....	.....	.....	81 67	124 99	5,673,565 04
1,293,696 89	3,916 74	.....	.....	1,382 20	42,303 39	2,069,077 00
13,791,632 29	1,144,625 88	120,812 58	1,071,072 13	206,032 82	119,233 96	44,909,749 23
1,545,328 98	.....	.....	.....	.....	.....	1,739,519 36
1,054,784 73	10,076 35	.....	3,237 92	.....	2,818 80	2,957,266 06
16,391,745 95	1,154,702 23	120,812 58	1,074,310 05	206,032 82	122,052 76	49,606,534 65
4,351,100 94	16,872 57	1,649 05	113,167 37	1,181 98	2,192 38	32,454,644 56
256 65	.....	.....	.....	.....	34 77	279,292 39
865,119 18	.....	.....	.....	.....	323 83	1,480,425 43
606,244 28	.....	.....	.....	61	.....	812,664 50
254,861 57	75 75	.....	.....	24 95	5,340 08	467,156 36
6,077,582 62	16,948 32	1,649 05	113,167 37	1,207 54	7,896 06	35,494,183 24
30,373 29	.....	.....	.....	.....	.....	794,595 06
59,780 25	252 17	.....	60 70	.....	42 87	1,628,248 06
6,167,736 16	17,200 49	1,649 05	113,228 07	1,207 54	7,933 93	37,917,026 36
19,869,214 91	1,161,574 20	122,461 63	1,184,239 50	207,240 36	127,130 02	80,403,932 47
2,600,113 66	10,076 35	.....	3,237 92	.....	2,818 80	4,696,785 42
90,153 54	252 17	.....	60 70	.....	42 87	2,422,843 12
22,559,482 11	1,171,902 72	122,461 63	1,187,538 12	207,240 36	129,991 69	87,523,561 01

### III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, DURING THE FISCAL

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama .....	\$110 46			
Alaska .....		\$102,432 30		
Arizona .....	595 22	215,417 15		
California .....	3,600 11	4,222,175 09	\$7,416 30	
Colorado .....	42,709 36	3,172 50		
Dakota .....	1,047 89			
Georgia .....	9,575 59			
Idaho .....	516 76	320,065 56		
Maryland .....	1,222 73			
Michigan .....	17,284 69			
Montana .....	214 98	74,876 26		
Nebraska .....	494 66			
Nevada .....		716,990 92	5,521 91	
New Mexico .....	14,881 77	72,508 93		
North Carolina .....	11,426 51			
Oregon .....	1,010 14	418,307 97		
South Carolina .....	871 18			
Tennessee .....	256 55			
Texas .....		2,049 54		
Utah .....		51,921 51		
Virginia .....	1,975 01			
Washington .....		41,628 07		
Wyoming .....	1,941 45			
Other sources .....	5,725 37	282,268 78		
Total Unrefined .....	115,460 43	6,523,814 58	12,938 21	
Refined .....	3,383 59	14,790,841 64		
Grand total .....	118,844 02	21,314,656 22	12,938 21	

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT YEAR ENDED JUNE 30, 1886.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$240 58					\$1, 144 30	\$1, 495 34
						102, 432 30
24, 581 26	\$2, 007 16				3, 836 45	246, 437 24
812, 487 48	2, 340 26				25 67	4, 548, 044 91
1, 294, 382 31	1, 032, 903 98				14, 407 87	2, 387, 576 02
2, 818, 570 55						2, 818, 618 44
3, 937 71	96 86			\$123, 420 71		137, 030 87
65, 837 83	4, 333 45	\$99, 835 69	\$263, 309 45		17, 249 64	771, 198 38
						1, 222 73
11 53						17, 296 22
1, 078, 434 72	1, 999 35		806, 918 49		26 44	1, 962, 470 24
						494 66
1, 095 91						723, 608 74
17, 703 26	88, 790 18				30, 336 33	234, 220 47
5, 598 29				44, 171 74		61, 196 54
		20, 866 41		220 43		440, 404 95
872 80				36, 756 07		38, 500 05
						256 55
						2, 049 54
2, 205 37						54, 126 88
513 67						2, 483 68
		110 48	844 19			42, 582 74
1, 642 01	7, 652 84					11, 236 30
3, 691 85					539 94	292, 225 94
5, 631, 857 13	1, 140, 124 08	120, 812 58	1, 071, 072 13	204, 568 95	67, 566 64	14, 888, 214 75
2, 774, 053 68						17, 568, 278 91
8, 405, 910 81	1, 140, 124 08	120, 812 58	1, 071, 072 13	204, 568 95	67, 566 64	32, 456, 493 64

**IV.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES  
DISTRIBUTED, DURING THE FIS-**

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama.....	\$0 10			
Alaska.....		\$925 00		
Arizona.....	2 94	19,412 00		
California.....	79 36	79,927 01	\$458 08	
Colorado.....	1,045 50	28 77		
Dakota.....	7 13			
Georgia.....	69 89			
Idaho.....	7 15	21,229 28		
Maryland.....	30			
Michigan.....	11,023 13			
Montana.....	1 35	627 35		
Nebraska.....	3 76			
Nevada.....		746,883 26	534 49	
New Mexico.....	10,804 98	2,034 39		
North Carolina.....	74 62			
Oregon.....	7 05	4,249 46		
South Carolina.....	5 95			
Tennessee.....	1 70			
Texas.....		75 32		\$160 86
Utah.....		15,001 75		
Virginia.....	29 00			
Washington.....		385 75		
Wyoming.....	10 53			
Other sources.....	68 39	204,542 40		
Total Unrefined.....	23,242 83	1,095,321 74	992 57	160 86
Refined.....	17,783,523 87			9,065,238 40
Grand total.....	17,806,766 70	1,095,321 74	992 57	9,065,399 26

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION, NOT  
 CAL YEAR ENDED JUNE 30, 1886.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$2 02					\$17 27	\$19 39
						925 00
96,978 65	\$20 50				780 43	117,194 52
4,087 03	55 83				22	84,607 53
691,540 95	15,713 48				454 36	708,783 06
260,043 36						260,050 49
21 24	27			\$509 15		600 55
30,169 89	19 08	\$1,336 84	\$2,757 06		671 57	56,190 87
						30
22,300 43						33,323 56
1,664,179 52	78 65		110,399 97		56	1,775,287 40
						3 76
30,205 59						777,623 34
281,851 24	803 56				257 04	295,751 21
102 79				437 98		615 39
		310 72		1 78		4,569 01
				233 07		239 02
						1 70
						236 13
23,773 50						38,775 25
6 62						35 62
		1 49	10 34			397 58
8 02	181 20					199 75
6,304 82					10 93	210,926 54
3,111,575 67	16,872 57	1,649 05	113,167 37	1,181 98	2,192 38	4,366,357 02
1,239,525 27						28,088,287 54
4,351,100 94	16,872 57	1,649 05	113,167 37	1,181 98	2,192 38	32,454,644 56

## V.—COINAGE EXECUTED DURING THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
<b>GOLD.</b>				
Double eagles .....	84	\$1,680 00	243,500	\$4,870,000 00
Eagles .....	348,847	3,488,470 00	694,000	6,940,000 00
Half eagles .....	697,629	3,488,145 00	3,054,000	15,270,000 00
Three dollars .....	101	303 00		
Quarter eagles .....	4,086	10,215 00		
Dollars .....	8,567	8,567 00		
Total gold .....	1,059,314	6,997,380 00	3,991,500	27,080,000 00
<b>SILVER.</b>				
Dollars .....	20,463,905	20,463,905 00	47,000	47,000 00
Half dollars .....	6,105	3,052 50		
Quarter dollars .....	14,505	3,626 25		
Dimes .....	1,746,980	174,698 00	20,662	2,066 20
Total silver .....	22,231,495	20,645,281 75	67,662	49,066 20
<b>MINOR.</b>				
Five cents .....	5,519	275 95		
Three cents .....	4,519	135 57		
One cent .....	1,696,618	16,956 13		
Total minor .....	1,706,651	17,377 65		
Total coinage .....	24,997,460	27,660,039 40	4,059,162	27,129,066 20

## VI.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
<b>GOLD.</b>				
Double eagles .....	828	\$16,560 00	683,500	\$13,670,000 00
Eagles .....	253,527	2,535,270 00	228,000	2,280,000 00
Half eagles .....	601,506	3,007,530 00	1,211,500	6,057,500 00
Three dollars .....	910	2,730 00		
Quarter eagles .....	887	2,217 50		
Dollars .....	12,205	12,205 00		
Total gold .....	869,863	5,576,512 50	2,123,000	22,007,500 00
<b>SILVER.</b>				
Dollars .....	17,787,767	17,787,767 00	1,497,000	1,497,000 00
Half dollars .....	6,130	3,065 00		
Quarter dollars .....	14,530	3,632 50		
Dimes .....	2,533,427	253,342 70	43,690	4,369 00
Total silver .....	20,341,854	18,047,807 20	1,540,690	1,501,369 00
<b>MINOR.</b>				
Five cents .....	1,476,490	73,824 50		
Three cents .....	4,790	143 70		
One cent .....	11,765,384	117,653 84		
Total minor .....	13,246,664	191,622 04		
Total coinage .....	34,458,381	23,815,941 74	3,663,690	23,508,869 00

\* Coinage suspended March 8, 1885.

## FISCAL YEAR ENDED JUNE 30, 1886.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
				243,584	\$4,871,680 00
				1,042,847	10,428,470 00
				3,751,629	18,758,145 00
				101	303 00
				4,086	10,215 00
				8,567	8,567 00
				5,050,814	34,077,380 00
28,000	\$28,000 00	9,300,000	\$9,300,000 00	29,838,905	29,838,905 00
				6,105	3,052 50
				14,505	3,626 25
				1,767,642	176,764 20
28,000	28,000 00	9,300,000	9,300,000 00	31,627,157	30,022,347 95
				5,519	275 95
				4,519	135 57
				1,696,613	16,966 13
				1,706,651	17,377 65
28,000	28,000 00	9,300,000	9,300,000 00	38,384,622	64,117,105 60

## STATES DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1885.

CARSON.*		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
9,450	\$189,000 00			693,778	\$13,875,560 00
				481,527	4,815,270 00
				1,813,006	9,065,050 00
				910	2,730 00
				587	2,217 50
				12,205	12,205 00
9,450	189,000 00			3,002,313	27,773,012 50
228,000	228,000 00	9,185,000	\$9,185,000 00	†28,697,767	†28,697,767 00
				6,130	3,065 00
				14,530	3,632 50
				2,577,117	257,711 70
228,000	228,000 00	9,185,000	9,185,000 00	31,295,544	28,962,176 20
				1,476,490	73,824 50
				4,790	143 70
				11,765,384	117,653 84
				13,246,664	191,622 04
237,450	417,000 00	9,185,000	9,185,000 00	47,544,521	56,926,810 74

† Includes 1,837 recoined.

## VII.—STANDARD OUNCES IN BARS MANUFACTURED

Description.	COINAGE MINTS.				ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New Orleans.	New York.
<b>GOLD.</b>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Fine bars .....	28,434.698				749,167.800
Mint bars .....					61,377.973
Standard bars .....					
Sterling bars .....					39,804.892
Unparted bars .....			230.913		5.783
Total gold .....	28,434.698		230.913		850,356.448
<b>SILVER.</b>					
Fine bars .....	15,014.64	1,156,693.61			4,473,212.50
Mint bars .....					833,772.94
Standard bars .....					18,462.25
Sterling bars .....	8,038.15				3,877.15
Unparted bars .....			696.57		446,872.60
Total silver .....	23,052.79	1,156,693.61	696.57		5,776,197.44

## VIII.—VALUE OF BARS MANUFACTURED DUR

Description.	COINAGE MINTS.				ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New Orleans.	New York.
<b>GOLD.</b>					
Fine bars .....	\$529,017 64				\$13,938,005 58
Mint bars .....					1,141,915 77
Standard bars .....					
Sterling bars .....					740,556 13
Unparted bars .....			\$4,296 06		107 59
Total gold .....	529,017 64		4,296 06		15,820,585 07
<b>SILVER.</b>					
Fine bars .....	17,471 58	\$1,345,970 72			5,205,192 73
Mint bars .....					970,208 51
Standard bars .....					21,483 34
Sterling bars .....	9,353 48				4,511 58
Unparted bars .....			810 55		519,997 20
Total silver .....	26,825 06	1,345,970 72	810 55		6,721,393 36



DURING THE FISCAL YEAR ENDED JUNE 30, 1886.

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>	<i>Standard ozs.</i>
					777,602.498
					61,377.973
					39,804.892
62,065.245	6,493.676	57,744.165	11,074.264	6,560.336	144,174.382
62,065.245	6,493.676	57,744.165	11,074.264	6,560.336	1,022,959.745
					5,644,920.75
					893,772.94
					18,462.25
					11,915.30
14,781.68	1,417.16	97,305.37	1,037.73	6,822.52	568,933.63
14,781.68	1,417.16	97,305.37	1,037.73	6,822.52	7,078,004.87

ING THE FISCAL YEAR ENDED JUNE 30, 1886.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					\$14,467,023 22
					1,141,915 77
					740,556 13
\$1,154,702 23	\$120,812 58	\$1,074,310 05	\$206,032 82	\$122,052 76	2,682,314 09
1,154,702 23	120,812 58	1,074,310 05	206,032 82	122,052 76	19,031,809 21
					6,568,635 03
					970,208 51
					21,483 34
					13,565 06
17,200 49	1,649 05	113,228 07	1,207 54	7,938 93	662,031 83
17,200 49	1,649 05	113,228 07	1,207 54	7,938 93	8,236,223 77

## IX.— STATEMENT OF EARNINGS AND EXPENDITURES OF THE UNITED STATES

## EARNINGS

Sources.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Parting and refining charges.....	\$13,067 43	\$56,355 91	\$763 09	\$47 86
Alloy charge.....	248 83	2,417 36	8 52	84
Charges for assaying, melting, and stamping .....				
Seignorage on standard silver dollars .....	3,923,684 87	7,738 77	1,827,809 07	4,618 29
Seignorage on subsidiary silver.....	62 38			
Seignorage on minor coins .....	418 61			
Profits on sale of medals and proof-coins .....	2,532 06			
Receipts from assays of bullion.....	268 00	79 00	27 00	3 00
Deposit melting-room, grains and sweepings.....	932 93	787 13	448 66	149 53
Surplus bullion returned by operative officers .....	4,384 42	34,090 32		
Gain on bullion shipped the mint for coinage .....				
Proceeds of sale of old material.....	968 94	161 00	554 17	
Receipts from sale of by-products.....				
Total.....	3,946,568 47	101,629 49	1,829 610 51	4,819 52

## EXPENDITURES

Salaries of officers and clerks.....	\$38,782 89	\$41,900 00	\$31,862 32	\$10,345 12
Wages of workmen and adjusters.....	373,759 73	174,654 59	103,996 06	9,085 50
Contingent expenses, less amount paid for wastage and loss on sweeps sold .....	64,969 17	34,729 61	35,146 61	1,635 11
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold .....	5,743 92	58,318 14	1,411 36	584 31
Wastages of the operative departments .....	11,713 99		7,174 10	
Loss on sweeps of the year.....	5,760 54	2,564 32	2,406 67	1,640 87
Expense of distributing silver dollars.....	90,727 22	11,433 51	38,711 03	26,433 81
Expense of distributing subsidiary silver coins.....	454 95	2 90		
Expense of distributing minor coins .....	847 17			
Minor-coinage metal wasted .....	78 96			
Loss on sale of plumbic melts .....				
Total.....	592,838 54	323,603 07	220,708 15	49,724 72

MINTS AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1886.  
AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	Saint Louis.	
\$92,621 24						\$162,855 53
952 10						3,627 65
	\$1,475 75	\$152 47	\$306 18	\$1,449 60	\$167 79	3,551 79
						5,763,851 00
						62 38
						418 61
						2,532 06
420 00	39 00	122 00	133 25	531 50	114 00	1,736 75
4,318 38	2,285 97	120 43	199 40	2,068 03	58 00	11,368 46
16,547 85						55,022 59
	2,220 10	601 67	973 14	1,162 54	363 88	5,326 33
2,224 10	1,159 60			80 62		5,148 43
17,178 81						17,178 81
134,262 48	7,180 42	996 57	1,616 97	5,292 29	703 67	6,032,680 39

## AND LOSSES.

\$38,828 80	\$10,435 70	\$3,000 00	\$2,750 00	\$7,926 65	\$3,500 00	\$189,331 48
22,909 50	10,735 75	3,864 75	517 25	11,647 19	1,382 50	712,552 82
6,617 47	3,257 28	1,122 42	608 35	7,448 48	498 93	156,033 43
100,497 29						166,555 02
318 10						19,206 19
4,764 85						17,137 25
						167,305 57
						457 85
						847 17
						78 96
86 08						86 08
174,022 09	24,428 73	7,987 17	3,875 60	27,022 32	5,381 43	1,429,591 82

**X.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING  
THE FISCAL YEAR ENDED JUNE 30, 1886.**

Names.	Gold.	Silver.	Bronze.
Adams Academy .....	1		
Agassiz, Professor .....			10
Allegiance .....			10
Alumni Association, Philadelphia College .....	1		
American Pomological Society .....		10	7
American Society of Civil Engineers .....	1		
Army Marksmanship, First Prize .....	1		
Army Marksmanship, Second Prize .....	2		
Army Marksmanship, Third Prize .....		3	
Army Marksmanship, Skirmish .....	1		
Arthur, C. A., President .....			13
Baltimore Female College .....		14	
Bridge, San Francisco, School .....		65	
Brown Memorial .....		10	
Burchard, H. C., Director of the Mint .....			6
Commencement of Cabinet .....			10
Corcoran Gallery of Art .....	2		
Denman School .....		28	
Department Marksmanship Prize .....	8		
Department Marksmanship Skirmish Prize .....		8	
Division Marksmanship, First Prize .....	3		
Division Marksmanship, Second Prize .....	9		
Division Marksmanship, Third Prize .....		24	
Division Marksmanship, Skirmish Prize .....		3	
Dodd, Hannah M. ....	1	1	
Emancipation Proclamation .....			10
Fillmore, Millard, President .....			5
Franklin School, Boston .....		20	
Grant, Major-General .....			5
Grant, U. S., President .....			21
Harrison, W. H., President .....			10
Indian Peace .....			5
Jefferson, Thomas, President .....			6
Johnson, A., President .....			5
Ketcham, J. ....	6	49	
Life-Saving .....	1	2	
Lincoln, A., President .....			32
Lincoln and Grant .....	1		
Lincoln School .....		30	
Linderman, H. R., Director of the Mint .....			5
McKee, Pittsburgh Female College .....	1		
Massachusetts Horticultural Society .....		15	
New England Agricultural Society .....		25	
New England Kennel Club .....		12	6
New York State Agricultural Society .....	4		8
Norman .....			2
North Cosmopolitan School .....		11	
Pancoast, Dr. Joseph .....			5
Pennsylvania Horticultural Society .....		7	2
Pennsylvania Institution for Instruction of the Blind .....		12	12

**X.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1886—Continued.**

Names.	Gold.	Silver.	Bronze.
Philodemic Society, Georgetown College.....	1	.....	.....
Proctor.....	2	.....	.....
Scott, John.....	.....	.....	37
Seward-Robinson.....	.....	.....	5
Shakespeare.....	1	.....	.....
Society of Cincinnati.....	.....	10	.....
Saint John's Commandery, Knights Templar.....	.....	.....	50
Saint Louis Agricultural and Mechanical Association.....	.....	24	.....
The Cabinet Medal.....	.....	.....	5
Vermont Agricultural Society.....	.....	20	15
Vessel Owners and Captains' Association.....	.....	1	.....
Washington and Lee University.....	7	.....	.....
	54	404	307

**XI.—MEDALS AND PROOF SETS SOLD DURING THE FISCAL YEAR ENDED JUNE 30, 1886.**

Description.	Medals.		Proof sets.	
	Number sold.	Value.	Number sold.	Value.
Gold.....	55	\$3, 014 46	44	\$1, 892 00
Silver.....	523	1, 002 93	773	2, 319 00
Bronze.....	298	634 80	2, 541	304 92
Total.....	876	4, 652 19	3, 358	4, 515 92

**XII.—COINAGE AND MEDAL DIES MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1886.**

Denominations.	For Phila- delphia.	For San Francisco.	For New Orleans.	Total.
<b>FOR GOLD COINAGE:</b>				
Double eagle.....		25		25
Eagle.....	27	40	4	71
Half-eagle.....	39	40		79
Three dollar.....				
Quarter-eagle.....	2			2
Dollar.....	6			6
Total.....	74	105	4	183
<b>FOR SILVER COINAGE:</b>				
Standard dollar.....	161		80	241
Half-dollar.....	2			2
Quarter-dollar.....				
Dime.....	37			37
Total.....	200		80	280
<b>FOR MINOR COINAGE:</b>				
Five cent.....	7			7
Three cent.....	4			4
One cent.....	17			17
Total.....	28			28

**TOTAL NUMBER OF DIES.**

Gold coinage.....	183
Silver coinage.....	280
Minor coinage.....	28
Proof coinage.....	26
President Cleveland Indian Peace.....	1
Lincoln Presidential.....	2
Annual Assay.....	2
President William Henry Harrison.....	2
Daniel M. Fox, Superintendent United States Mint, Philadelphia.....	2
Reproductions:	
Washington before Boston, obverse and reverse.....	2
Total.....	528

**XIII.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR ENDED JUNE 30, 1886, BY MINTS.**

Mint and quarter.	TRANSPORTATION OF—		Bags, boxes, labor, and incidentals.	Total.
	Standard silver dollars.	Subsidiary silver.		
Philadelphia Mint:				
Third quarter 1885.....	\$3,222 14	\$55 02	\$18 41	\$3,295 57
Fourth quarter 1885.....	81,115 79	147 43	133 05	81,396 27
First quarter 1886.....	2,661 91	251 25	134 00	3,047 16
Second quarter 1886.....	3,039 92	1 25	402 00	3,443 17
Total.....	90,039 76	454 95	687 46	91,182 17
San Francisco Mint:				
Third quarter 1885.....	592 10		278 90	871 00
Fourth quarter 1885.....	3,524 11	2 90	1,002 70	4,529 71
First quarter 1886.....	2,519 70			2,519 70
Second quarter 1886.....	3,516 00			3,516 00
Total.....	10,151 91	2 90	1,281 60	11,436 41
Carson Mint:				
Third quarter 1885.....	504 60		1,129 21	1,633 81
Fourth quarter 1885.....	24,800 00			24,800 00
First quarter 1886.....				
Second quarter 1886.....				
Total.....	25,304 60		1,129 21	26,433 81
New Orleans Mint:				
Third quarter 1885.....	805 68		2,026 42	2,832 10
Fourth quarter 1885.....	23,645 99		2,475 64	26,121 63
First quarter 1886.....	4,436 23		582 33	5,018 56
Second quarter 1886.....	4,426 92		311 82	4,738 74
Total.....	33,314 82		5,396 21	38,711 03
Totals by items.....	158,811 09	457 85	8,494 48	167,763 42

**XIV.—STATEMENT SHOWING THE SEIGNORAGE ON THE COINAGE OF SILVER AT DISPOSITION**

DR.

1885.

July 1. Balance on hand:

Philadelphia .....	\$230, 823 17	
San Francisco .....	25, 587 22	
Carson .....	31, 045 56	
New Orleans .....	437, 910 12	
		\$725, 366 07

Seignorage on silver dollars:

Philadelphia .....	3, 923, 684 87	
San Francisco .....	7, 738 77	
Carson .....	4, 618 29	
New Orleans .....	1, 827, 809 07	
		5, 763, 851 00

Seignorage on subsidiary silver:

Philadelphia .....	62 38	
		62 38

Total ..... 6, 480, 279 45



## THE MINTS OF THE UNITED STATES FROM JULY 1, 1885, TO JUNE 30, 1886, AND THE OF THE SAME.

CR.

## Paid expenses of distribution:

Philadelphia.....	\$91,182 17
San Francisco.....	11,436 41
Carson.....	26,433 81
New Orleans.....	38,711 03

\$167,763 42

## aid on account of wastage and loss on sale of sweeps:

Philadelphia.....	6,882 26
San Francisco.....	22 62
Carson.....	929 90
New Orleans.....	9,132 09

16,966 87

## Deposited in the Treasury as follows:

## PHILADELPHIA.

Warrant No. 2311.....	230,823 17
No. 1653.....	1,000,000 00
No. 2199.....	778,847 83
No. 2235.....	1,700,000 00

3,709,671 00

## NEW ORLEANS.

Warrant No. 2312.....	437,910 12
No. 1003.....	254,619 10
No. 2236.....	908,599 97
No. 2200.....	431,247 39

2,033,376 58

## CARSON.

Warrant No. 862.....	8,300 14
----------------------	----------

8,300 14

1886.

## June 30. Balance on hand:

Philadelphia.....	*346,834 99
San Francisco.....	21,866 96
New Orleans.....	*184,499 49

553,201 44

Total..... 6,489,279 45

\* These balances have been covered into the Treasury:

Philadelphia, C. D. No. 37286.....	\$346,834 99
New Orleans, C. D. No. 37129.....	184,499 49

**XV.—AMOUNT EXPENDED FOR THE DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1886.**

Fiscal years.	Amount expended.
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
1886 .....	847 17
Total .....	132,986 11

**XVI.—WASTAGE AND LOSS ON SALE OF SWEEPS, 1886.**

Losses.	Phil- adelphia mint.	San Francisco mint.	Carson mint.	New Or- leans mint.	New York assay office.	Total.
Melter and refiner's gold wastage .....	\$7,843 78			\$17 79		\$7,861 57
Coiner's gold wastage .....	456 58					456 58
Melter and refiner's sil- ver wastage .....				5,118 51	\$318 10	5,436 61
Coiner's silver wastage .....	3,412 63			2,037 80		5,451 43
Loss on sale of sweeps .....	5,760 54	\$2,564 32	\$1,640 87	2,406 67	4,764 85	17,137 25
Total .....	17,474 53	2,564 32	1,640 87	9,580 77	5,082 95	36,343 44
PAID AS FOLLOWS:						
From contingent appro- priation .....	4,086 54	357 09	355 48			4,799 11
From parting and refin- ing appropriation .....	316 84	344 62	355 49			1,016 95
From surplus bullion .....	6,188 89	1,839 99		448 68	5,082 95	13,560 51
From silver-profit fund .....	6,882 26	22 62	929 90	9,132 09		16,966 87
Total .....	17,474 53	2,564 32	1,640 87	9,580 77	5,082 95	36,343 44

**XVII.—CONSOLIDATED TABULATED STATEMENT OF EXPENDITURES AT THE UNITED STATES MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1886.**

Articles.	Ordinary.	Refinery.	Total.
Acids.....	\$2,876 99	\$41,458 34	\$44,335 33
Charcoal.....	5,601 31	1,427 16	7,028 47
Chemicals.....	10,552 02	1,629 45	12,181 47
Coal.....	25,307 62	6,743 37	32,050 99
Coke.....	3,479 35		3,479 35
Copper.....	15,191 82	5,341 31	20,533 13
Crucibles.....	10,308 49	2,135 65	12,444 14
Dry goods.....	2,372 75	1,502 58	3,875 33
Gas.....	8,214 18	1,089 56	9,303 74
Gloves.....	4,171 81	552 30	4,724 11
Hardware.....	2,463 44	558 42	3,021 86
Iron and steel.....	970 03	78 75	1,048 78
Ice.....	2,715 74	20 94	2,736 68
Loss on sweeps.....	712 57	700 11	1,412 68
Labor.....	2,725 36	2,360 25	5,085 52
Lumber.....	2,437 39	1,194 26	3,631 65
Machinery.....	2,814 85	1,718 22	4,533 07
Metal work and castings.....	2,632 85	2,750 98	5,383 83
Mittens and sleeves.....	3,305 34	2 00	3,307 34
Oil and belting.....	2,960 97	32 81	2,993 78
Printing.....	1,101 13		1,101 13
Repairs.....	15,313 78	7,368 21	22,681 99
Salt.....	13 11	239 72	252 83
Sundries.....	26,001 21	3,431 27	29,432 48
Wood.....	11,216 63	685 71	11,902 34
Zinc.....		2,254 98	2,254 98
Salaries.....	189,331 48		189,331 48
Wages of workmen.....	712,552 82	82,295 62	794,848 44
Total.....	1,067,345 04	167,571 97	1,234,917 01
Bars manufactured:			
Gold.....			\$19,031,809 21
Silver.....			8,236,223 77
Total.....			27,268,032 98
Coinage executed:			
Gold.....			34,077,380 00
Silver.....			30,022,347 95
Minor coins.....			17,377 65
Total.....			64,117,105 60

**XVIII.—STATEMENT SHOWING THE ASSETS AND LIABILITIES OF  
ASSETS.**

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard weight.	Value.	Standard weight.	Value (cost).
<b>COINAGE MINTS.</b>				
Philadelphia .....	1, 131, 491. 016	\$21, 050, 995 51	1, 682, 149 38	\$1, 527, 199 56
San Francisco .....	56, 748. 258	1, 055, 781 56	409, 652 28	377, 726 21
New Orleans .....	25, 702. 407	478, 184 31	1, 171, 565 54	1, 061, 911 78
<b>ASSAY OFFICES.</b>				
New York .....	1, 064, 147. 080	19, 798, 084 99	501, 189 17	500, 557 08
Denver .....				
Helena .....	3, 062. 400	56, 974 89	1, 148 00	1, 020 38
Boisé .....	620. 593	11, 545 92	152 00	134 41
Charlotte .....				
Saint Louis .....	153. 891	2, 863 05	79 90	71 25
Total .....	2, 281, 925. 645	42, 454, 430 23	3, 765, 936 27	3, 468, 620 67

**LIABILITIES.**

Institutions.	Bullion fund.	Undeposited earnings.
<b>COINAGE MINTS.</b>		
Philadelphia .....	\$57, 107, 684 08	
San Francisco .....	25, 135, 348 23	
New Orleans .....	4, 827, 780 58	
<b>ASSAY OFFICES.</b>		
New York .....	48, 306, 799 59	\$15, 697 20
Denver .....	151, 172 93	1, 446 60
Helena .....	109, 734 22	1, 621 13
Boisé .....	26, 215 90	83 19
Charlotte .....	17, 735 07	648 72
Saint Louis .....	16, 674 13	16 76
Total .....	185, 699, 144 73	19, 513 60

## UNITED STATES MINTS AND ASSAY OFFICES, JUNE 30, 1886.

## ASSETS.

Gold coin.	Silver coin.	Minor coin.	Minor coinage metal.	Value of bullion shipped for coinage.	Old deficiencies brought forward.	Total.
\$6,530,970 00	\$28,403,228 04	\$4,003 51	\$46,124 22	.....	.....	\$57,622,520 84
4,074,820 00	19,236,093 84	.....	.....	.....	*\$413,557 96	25,158,579 57
35,770 00	3,436,487 77	.....	.....	.....	.....	5,012,353 86
28,068,584 84	70,537 27	.....	.....	.....	.....	48,437,764 18
43,995 68	.....	.....	.....	†\$108,623 85	.....	152,619 53
9,359 70	.....	.....	.....	‡44,000 38	.....	111,355 35
10,174 32	.....	.....	.....	‡4,444 44	.....	26,299 09
11,442 31	.....	.....	.....	‡6,941 48	.....	18,383 79
13,832 90	.....	.....	.....	.....	.....	16,767 20
38,798,949 75	51,206,946 92	4,003 51	46,124 22	164,010 15	413,557 96	136,556,643 41

## LIABILITIES.

Seigniorage on silver.	Unpaid depositors.	Minor-coin profits.	Minor-coin metal fund.	Unpaid cent depositors.	Total.
\$346,834 99	\$117,874 04	\$57 73	\$50,000 00	\$70 00	\$57,622,520 84
21,866 96	1,364 38	.....	.....	.....	25,158,579 57
184,499 49	73 79	.....	.....	.....	5,012,353 86
.....	115,267 39	.....	.....	.....	48,437,764 18
.....	.....	.....	.....	.....	152,619 53
.....	.....	.....	.....	.....	111,355 35
.....	.....	.....	.....	.....	26,299 09
.....	.....	.....	.....	.....	18,383 79
.....	76 31	.....	.....	.....	16,767 20
553,201 44	234,655 91	57 73	50,000 00	70 00	136,556,643 41

\* Prior to the organization of the Bureau of the Mint.

† Included in balance of bullion at the Philadelphia Mint.

‡ Included in balance of bullion at the Assay Office at New York.

**XIX.—STATEMENT SHOWING THE NUMBER OF STANDARD OUNCES AND COST OF THE SILVER BULLION DELIVERED ON PURCHASES AT THE COINAGE MINTS, AND THE NUMBER OF SILVER DOLLARS COINED, EACH MONTH FROM JULY 1, 1885, TO JUNE 30, 1886.**

Months.	Standard ounces.	Cost.	Coinage.
<b>1885.</b>			
July .....	1,736,566.77	\$1,676,637 83	\$1,900,000
August .....	1,921,863.44	1,852,363 51	2,475,000
September .....	2,032,779.59	1,914,237 10	2,500,000
October .....	2,613,842.18	2,468,012 22	2,500,050
November .....	2,018,334.07	1,876,634 61	2,500,000
December .....	2,644,043.08	2,455,404 68	2,500,330
<b>1886.</b>			
January .....	1,747,280.11	1,616,288 71	2,600,000
February .....	1,671,400.90	1,543,190 25	2,600,000
March .....	2,059,453.71	1,906,010.53	2,600,360
April .....	2,131,314.75	1,964,984 24	2,600,000
May .....	2,126,526.82	1,934,483 77	2,600,000
June .....	2,508,331.18	2,240,712 56	2,463,165
Total .....	25,211,836.60	23,448,966 01	29,838,905
Purchased and coined from March 1, 1878, to June 30, 1885 .....	177,353,485.17	179,937,520 44	203,852,544
Purchased and coined from March 1, 1878, to June 30, 1886 .....	202,565,271.77	203,386,480 45	233,721,449
Monthly average July 1, 1885, to June 30, 1886 .....	2,100,986.33	1,954,080 00	2,486,576
Monthly average for 100 months .....	2,025,652.70	2,033,864 84	2,337,214

**XX.—STATEMENT OF SILVER BULLION DELIVERED AT EACH MINT ON PURCHASES FROM JULY 1, 1885, TO JUNE 30, 1886.**

Month.	PHILADELPHIA.		NEW ORLEANS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1885.				
July .....	1,340,367.87	\$1,294,246 54	396,091.56	\$382,288 04
August .....	1,783,572.41	1,720,443 41	129,236.85	123,261 54
September .....	1,144,769.66	1,079,129 88	880,197.72	827,848 75
October .....	1,907,021.66	1,809,682 03	699,273.32	651,532 90
November .....	1,048,770.33	975,198 23	961,580.19	894,236 48
December .....	1,707,558.33	1,587,932 91	930,152.59	861,620 38
1886.				
January .....	1,227,008.50	1,136,354 59	497,725.53	459,196 89
February .....	1,168,717.97	1,079,522 24	497,256.21	458,781 87
March .....	1,323,994.63	1,225,566 91	730,930.23	676,294 95
April .....	1,468,390.10	1,355,567 74	623,253.54	573,286 96
May .....	1,383,240.49	1,260,986 85	635,311.45	576,684 69
June .....	1,513,065.71	1,353,271 14	913,791.33	814,579 36
Total .....	17,016,477.66	15,877,902 47	7,894,800.52	7,299,612 81

Month.	SAN FRANCISCO.		CARSON.		TOTAL.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Ounces.	Cost.
1885.						
July .....			107.34	\$103 25	1,736,566.77	\$1,676,637 83
August .....	9,018.34	\$8,624 35	35.84	34 21	1,921,863.44	1,852,363 51
September .....	7,800.61	7,247 11	11.60	11 36	2,032,779.59	1,914,237 10
October .....	7,542.12	6,792 71	5.08	4 58	2,613,842.18	2,468,012 22
November .....	7,913.83	7,130 18	69.72	69 72	2,018,334.07	1,876,634 61
December .....	6,332.16	5,851 39			2,644,043.08	2,455,404 68
1886.						
January .....	22,646.08	20,737 23			1,747,380.11	1,616,288 71
February .....	5,426.72	4,886 14			1,671,400.90	1,543,190 25
March .....	4,528.85	4,148 67			2,059,453.71	1,906,010 53
April .....	39,671.11	36,129 54			2,131,314.75	1,964,984 24
May .....	107,974.88	96,812.23			2,126,526.82	1,934,483 77
June .....	81,474.14	72,862 06			2,508,331.18	2,240,712 56
Total .....	300,328.84	271,221 61	229.58	223 12	23,211,836.60	23,448,960 01

**XXI.—STATEMENT OF BULLION CONSUMED IN THE COINAGE OF**  
**RECAPITULATION**

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
<b>1885.</b>		
July .....	1, 632, 812. 50	\$1, 582, 571 32
August .....	2, 126, 953. 12	2, 057, 566 18
September .....	2, 148, 480. 47	2, 055, 758 34
October .....	2, 148, 437. 50	2, 043, 143 34
November .....	2, 148, 437. 50	2, 029, 223 44
December .....	2, 148, 721. 09	2, 013, 677 70
<b>1886.</b>		
January .....	2, 234, 375. 00	2, 084, 850 92
February .....	2, 234, 375. 00	2, 079, 780 69
March .....	2, 234, 684. 38	2, 080, 903 69
April .....	2, 234, 375. 00	2, 071, 888 30
May .....	2, 234, 375. 00	2, 055, 755 18
June .....	2, 116, 782. 42	1, 919, 934 90
Total .....	25, 642, 808. 98	24, 075, 054 00

**RECAPITULATION**

	MANUFACTURED.	
	Standard ounces.	Cost.
Philadelphia .....	17, 586, 168. 36	\$16, 540, 220 13
San Francisco .....	40, 390. 62	39, 261 23
Carson .....	24, 062. 50	23, 381 71
New Orleans .....	7, 992, 187. 50	7, 472, 190 93
Total .....	25, 642, 808. 98	24, 075, 054 00



## SILVER DOLLARS AND THE WASTAGE AND LOSS ON SALE OF SWEEPS.

## BY MONTHS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
1,688.81	\$1,688.81	1,634,501.31	\$1,584,260.13	1,900,000	.....
394.27	382.12	2,127,347.39	2,057,948.30	2,475,000	.....
9,283.36	8,983.84	2,157,763.83	2,064,742.18	2,500,050	.....
		2,148,437.50	2,043,143.34	2,500,000	.....
		2,148,437.50	2,029,223.44	2,500,000	.....
5,007.75	4,939.83	2,153,728.84	2,018,617.53	2,500,330	.....
					.....
2,348.17	2,191.15	2,236,723.17	2,087,042.07	2,600,000	.....
1,984.40	1,984.40	2,236,359.40	2,081,765.09	2,600,000	.....
		2,234,684.38	2,080,903.69	2,600,360	.....
2,495.44	2,495.44	2,236,870.44	2,074,383.74	2,600,000	.....
5,983.12	5,501.95	2,240,358.12	2,061,257.13	2,600,000	.....
15,227.87	14,388.37	2,132,010.29	1,934,323.27	2,463,165	.....
44,413.19	42,555.91	25,687,222.17	24,117,609.91	29,838,905	.....

## BY MINTS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Total standard silver dollars coined.	Total seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
17,187.59	\$17,187.59	17,603,355.95	\$16,557,407.72	\$20,463,905	\$3,923,684.87
*2,540.62	2,375.05	42,931.24	41,636.28	47,000	7,738.77
1,495.78	1,453.46	25,558.28	24,835.17	28,000	4,618.29
23,189.21	21,539.83	8,015,376.71	7,493,730.76	9,300,000	1,827,809.07
44,413.20	42,555.93	25,687,222.18	24,117,609.93	29,838,905	5,763,851.00

\* Includes .01 standard ounce, cost \$0.02, transferred to recoinage account (subsidiary silver).

**XXII.—STATEMENT OF BULLION MADE INTO STANDARD SILVER DOLLARS AND  
FROM JULY 1, 1885, TO**

**MINT AT PHILADELPHIA.**

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1885.		
July .....	1,546,875.00	\$1,499,174 71
August .....	1,546,875.00	1,495,185 07
September .....	1,460,980.47	1,397,717 30
October .....	1,460,937.50	1,390,920 77
November .....	1,460,937.50	1,382,213 06
December .....	1,461,221.09	1,370,279 67
1886.		
January .....	1,460,937.50	1,363,131 16
February .....	1,460,937.50	1,359,941 19
March .....	1,461,246.88	1,362,526 66
April .....	1,460,937.50	1,355,724 40
May .....	1,460,937.50	1,344,518 14
June .....	1,343,344.92	1,218,888 00
Total .....	17 566,168.36	16,540,220 13

**MINT AT SAN FRANCISCO.**

1885.		
July .....		
August .....	40,390.62	\$39,261 23
September to November .....		
December .....		
1886.		
January to May .....		
June .....		
Total .....	40,390.62	39,261 23

**MINT AT CARSON CITY.**

1885.		
July .....		
August .....	24,062.50	\$23,381 71
September to November .....		
December .....		
1886.		
January to March .....		
April to June .....		
Total .....	24,062.50	23,381 71

\* Includes .01 standard ounce; cost, \$0.02

WASTAGE AND LOSS ON SALE OF SWEEPS AT THE COINAGE MINTS FROM  
JUNE 30, 1886.

## MINT AT PHILADELPHIA.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
1,688.81	\$1,688.81	1,548,563.81	\$1,500,863.52	1,800,000	\$300,825.29
		1,546,875.00	1,495,185.07	1,800,000	304,814.93
2,293.42	2,293.42	1,433,273.89	1,400,010.72	1,700,050	302,332.70
		1,460,937.50	1,390,920.77	1,700,000	309,079.23
		1,460,937.50	1,382,213.06	1,700,000	317,786.94
2,767.46	2,767.46	1,463,988.55	1,373,047.13	1,700,330	330,050.33
		1,460,937.50	1,363,131.16	1,700,000	336,868.84
1,984.40	1,984.40	1,462,921.90	1,361,925.59	1,700,000	340,058.81
		1,461,246.88	1,362,526.66	1,700,360	337,833.34
2,495.44	2,495.44	1,463,432.94	1,358,219.84	1,700,000	344,275.60
		1,460,937.50	1,344,518.14	1,700,000	355,481.86
5,958.06	5,958.06	1,349,302.98	1,224,846.06	1,563,165	344,277.00
17,187.59	17,187.59	17,603,355.95	16,557,407.72	20,463,905	3,923,684.87

## MINT AT SAN FRANCISCO.

		40,390.62	\$39,261.23	47,000	\$7,738.77
*744.52	\$718.93	744.52	718.93		
1,796.10	1,656.12	1,796.10	1,656.12		
2,540.62	2,375.05	42,931.24	41,636.28	47,000	7,738.77

## MINT AT CARSON CITY.

		24,062.50	\$23,381.71	28,000	\$4,618.29
1,495.78	\$1,453.46	1,495.78	1,453.46		
1,495.78	1,453.46	25,558.28	24,835.17	28,000	4,618.29

transferred to recoinage account.

**XXII.—STATEMENT OF BULLION MADE INTO STANDARD SILVER DOLLARS AND  
FROM JULY 1, 1885, TO**

**MINT AT NEW ORLEANS.**

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1885.		
July.....	85,937.50	\$83,396 61
August.....	515,625.00	499,738 17
September.....	687,500.00	658,041 04
October.....	687,500.00	652,222 57
November.....	687,500.00	647,010 38
December.....	687,500.00	643,398 03
1886.		
January.....	773,437.50	721,719 76
February.....	773,437.50	719,839 50
March.....	773,437.50	718,377 03
April.....	773,437.50	716,163 90
May.....	773,437.50	711,237 04
June.....	773,437.50	701,046 90
Total.....	7,992,187.50	7,472,190 93

WASTAGE AND LOSS ON SALE OF SWEEPS AT THE COINAGE MINTS FROM  
JUNE 30, 1886—Continued.

## MINT AT NEW ORLEANS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		85,937.50	\$83,396 61	100,000	\$16,603 39
394.27	\$382 12	516,019.27	500,120 29	600,000	100,261 83
6,989.94	6,690 42	694,489.94	664,731 46	800,000	141,958 96
		687,500.00	652,222 57	800,000	147,777 43
		687,500.00	647,010 38	800,000	152,989 62
		687,500.00	643,398 03	800,000	156,601 97
2,348.17	2,191 15	775,785.67	723,910 91	900,000	178,280 24
		773,437.50	719,839 50	900,000	180,160 50
		773,437.50	718,377 03	900,000	181,622 07
		773,437.50	716,163 90	900,000	183,836 10
5,983.12	5,501 95	779,420.62	716,738 99	900,000	188,762 96
7,473.71	6,774 19	780,911.21	707,821 09	900,000	198,953 10
23,189.21	21,539 83	8,015,376.71	7,493,730 76	9,300,000	1,827,809 07

**XXIII.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, AND THE VALUE OF A FINE OUNCE, DURING THE FISCAL YEAR ENDING JUNE 30, 1886, 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, 4.8665.	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.
1885.	<i>Pence.</i>				
July .....	49.194	\$1.07,839	\$4.86,33	\$1.07,768	\$1.07,282
August .....	48.832	1.07,045	4.86,78	1.07,075	1.07,138
September ..	47.623	1.04,395	4.85,58	1.04,166	1.04,353
October .....	47.428	1.03,967	4.86,27	1.03,887	1.03,725
November ..	47.420	1.03,950	4.84,95	1.03,587	1.03,630
December ...	47.125	1.03,303	4.86,81	1.03,338	1.03,182
1886.					
January ....	46.733	1.02,444	4.89,06	1.02,951	1.02,930
February ...	46.685	1.02,339	4.89,09	1.02,852	1.02,984
March .....	46.766	1.02,517	4.88,94	1.02,999	1.03,027
April .....	46.386	1.01,683	4.88,32	1.02,032	1.02,283
May .....	45.425	0.99,577	4.88,94	1.00,046	1.00,909
June .....	44.835	0.98,283	4.89,05	0.98,768	0.99,212
Average.	47.038	1.03,112	4.87,51	1.03,295	1.03,388

**XXIV.—HIGHEST, LOWEST AND AVERAGE PRICE OF SILVER BULLION,  
925 THOUSANDTHS FINE, IN LONDON, EACH MONTH OF THE CALENDAR  
YEAR 1885, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES  
TO THE BUREAU OF THE MINT.**

Months.	Highest.	Lowest.	Average.
	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>
January .....	50	49 $\frac{3}{4}$	49.688
February .....	49 $\frac{1}{2}$	48 $\frac{3}{4}$	49.125
March .....	49 $\frac{3}{8}$	49	49.094
April .....	49 $\frac{5}{8}$	48 $\frac{5}{8}$	49.375
May .....	50	48 $\frac{5}{8}$	49.437
June .....	49 $\frac{1}{2}$	49	49.125
July .....	49 $\frac{3}{8}$	49 $\frac{1}{4}$	49.156
August .....	49 $\frac{3}{8}$	48 $\frac{7}{8}$	48.812
September .....	48 $\frac{3}{4}$	47 $\frac{1}{2}$	47.812
October .....	47 $\frac{9}{16}$	47 $\frac{1}{2}$	47.406
November .....	47 $\frac{3}{4}$	47 $\frac{1}{8}$	47.406
December .....	47 $\frac{1}{2}$	46 $\frac{3}{4}$	47.187
Average for the year .....	48.927	48.344	48.635

**XXV.**—STATEMENT SHOWING BY MONTHS THE AMOUNT OF SILVER BULLION REQUIRED EACH MONTH TO PROCURE \$2,000,000 WORTH AT THE AVERAGE MONTHLY PRICE, NUMBER OF SILVER DOLLARS THE SAME WILL COIN, ALSO THE NUMBER COINED, AMOUNT OF BULLION CONSUMED AND COST OF SAME FROM JULY 1, 1885, TO JUNE 30, 1886, TAKING THE AVERAGE PRICE OF THE PRECEDING MONTHS AS A BASIS.

Months.	Average price per ounce fine, for previous month.	Number of fine ounces required to procure \$2,000,000 worth of bullion.	Coining value in silver dollars.	Number of silver dollars coined.	Bullion consumed, standard ounces.	Cost of bullion consumed.
1885.						
July .....	\$1.07, 712	1,854,978	\$2,398,355	\$1,900,000	1,632,812.50	\$1,582,571.32
August .....	1.07, 768	1,855,838	2,399,468	2,475,000	2,126,953.12	2,057,566.18
September .....	1.07 075	1,867,850	2,414,998	2,500,000	2,148,480.47	2,055,758.34
October .....	1.04, 166	1,920,012	2,482,439	2,500,050	2,148,437.50	2,043,143.34
November .....	1.03, 887	1,925,169	2,489,107	2,500,000	2,148,437.50	2,029,223.44
December .....	1.03, 587	1,930,744	2,496,315	2,500,330	2,148,721.09	2,013,677.70
1886.						
January .....	1.03, 338	1,935,396	2,502,330	2,600,000	2,234,375.00	2,084,850.92
February .....	1.02, 951	1,942,672	2,511,737	2,600,000	2,234,375.00	2,079,780.69
March .....	1.02, 852	1,944,542	2,514,155	2,600,360	2,234,684.38	2,080,903.69
April .....	1.02, 999	1,941,766	2,510,567	2,600,000	2,234,375.00	2,071,888.30
May .....	1.02, 032	1,960,169	2,534,360	2,600,000	2,234,375.00	2,055,755.18
June .....	1.00, 046	1,999,080	2,584,670	2,463,165	2,116,782.42	1,919,934.90
Total .....		23,078,216	29,838,501	29,838,905	25,642,808.98	24,075,054.00



## XXVI.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., September 24, 1886.*

SIR: Tables are herewith presented, taken from the report of the Annual Assay Commission and from assays made monthly in the Laboratory, under my charge, showing the number of coins and the fineness of each assayed of the coinage of the calendar year 1885.

Tables are also presented showing the percentages of coins of the various degrees of fineness to the whole number assayed. The coins tested both by the Annual Assay Commission and by myself have been far within the legal limit of deviation for fineness allowed by law.

Very respectfully,

W. P. LAWVER,  
*Assayer, Mint Bureau.*

DR. JAMES P. KIMBALL,  
*Director of the Mint.*

## REPORT ON THE FINANCES.

## COINS OF THE SEVERAL DEGREES OF FINENESS IN PER

## A.—GOLD.

Fineness.	PHILADELPHIA.		SAN FRANCISCO.	
	Annual.	Monthly.	Annual.	Monthly.
900.4.....	6.66			
900.3.....	6.66	9.37		
900.2.....	20.00	6.24		5.55
900.1.....	13.33	9.36		4.63
900 standard.....	13.33	59.37	18.18	17.59
899.9.....	26.66	15.62	18.62	17.59
899.8.....	13.33		22.72	23.15
899.7.....			4.54	11.11
899.6.....			18.18	12.96
899.5.....			18.18	3.70
899.4.....			4.54	.93
899.3.....				2.77
Average fineness.....	900.046	900.053	899.736	899.823
Melted in mass.....	900		899.875	

## B.—SILVER.

901.6.....				2.70
901.5.....				
901.4.....				
901.3.....			20	
901.2.....				5.40
901.1.....				2.70
901.....				
900.9.....				
900.8.....		.85		
900.7.....		3.41		8.11
900.6.....		.85		
900.5.....		4.27		
900.4.....		7.69	20	2.70
900.3.....		7.69		5.40
900.2.....	8.33	5.12	20	2.70
900.1.....		5.98		5.40
900 standard.....	25.00	9.40		
899.9.....	8.33	8.54		8.11
899.8.....	16.66	12.82		2.70
899.7.....		11.95		
899.6.....	10.66	4.27		13.51
899.5.....		6.84		
899.4.....		.85		
899.3.....	8.33	5.12		10.81
899.2.....		.85		
899.1.....		1.70	20	
899.....				2.70
898.9.....	16.66	.85	20	16.21
898.8.....				8.11
898.7.....				2.70
898.6.....				
898.5.....				
898.4.....				
898.3.....				
898.2.....		.85		
Average fineness.....	899.666	899.918	899.980	899.750
Melted in mass.....	900		900	

## CENTAGES OF THE WHOLE NUMBER OF COINS ASSAYED.

## A.—GOLD.

CARSON.		NEW ORLEANS.		TOTAL.		Total.
Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
				6.66		6.66
				6.66	9.37	16.03
				20.00	11.79	31.79
				13.33	13.99	27.32
50	50			81.51	126.96	208.47
	50			40.28	83.21	123.49
50				86.05	23.15	109.20
				4.54	11.11	15.65
				18.18	12.96	31.14
				18.18	3.70	21.88
				4.54	.93	5.47
					2.77	2.77
899.900	899.950					

## B.—SILVER.

			1.92		4.62	4.62
			.96		.96	20.96
			1.92	20	7.32	7.32
					2.70	2.70
		8.33	.96	8.33	.96	9.29
	42.84		3.84		47.53	47.53
	28.56	8.33	3.84	8.33	43.92	52.25
					.85	.85
			1.92		6.19	6.19
28.56		8.33	3.84	56.89	14.23	71.12
			6.72		19.81	19.81
42.84	28.56	8.33	7.68	79.50	44.06	123.56
			1.92		13.30	13.30
			7.68	25.00	17.08	42.08
			3.84	8.33	20.49	28.82
		33.32	11.53	49.98	27.05	77.03
			9.61		21.56	21.56
		16.66	7.68	33.32	25.46	58.78
			5.76		12.60	12.60
			.96		1.81	1.81
		16.66	6.72	24.99	22.65	47.64
			5.76		6.61	6.61
28.56			1.92	48.56	3.62	52.18
					2.70	2.70
			1.92	36.66	18.98	55.64
					8.11	8.11
					2.70	2.70
			.96		.96	.96
					.85	.85
899.942	900.600	899.944	899.925			
900.2		900				

TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH FROM THE COINAGE OF THE CALENDAR YEAR 1885, 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	3						
900.2	3	2		6				
900.1	2	3		5				
900 standard	2	19	4	19	1	1		
899.9	4	5	3	19	1	1		
899.8	2		5	25	1			
899.7			1	12				
899.6			4	14				
899.5			4	4				
899.4			1	1				
899.3				3				
Total pieces	15	32	22	108	2	2		
Average fineness	900.046	900.053	899.736	899.823	899.900	899.950		

## D.—SILVER.

901.6				1			2	2
901.5								
901.4								
901.3			1					1
901.2				2				2
901.1				1				
901.								
900.9							1	1
900.8		1				3		4
900.7		4		3		2	1	4
900.6		1						
900.5		5						2
900.4		9	1	1	2		1	4
900.3		9		2				7
900.2	1	6	1	1	3	2	1	8
900.1		7		2				2
900 standard	3	11						8
899.9	1	10		3				4
899.8	2	15		1			4	12
899.7		14						10
899.6	2	5		5			2	8
899.5		8						6
899.4		1						1
899.3	1	6		4			2	7
899.2		1						6
899.1		2	1		2			2
899				1				
898.9	2	1	1	6				2
898.8				3				
898.7				1				
898.6								
898.5								
898.4								
898.3								1
898.2		1						
Total pieces	12	117	5	37	7	7	14	104
Average fineness	899.666	899.918	899.980	899.750	899.942	900.600	899.944	899.925

**XXVII.—LEGAL WEIGHT, LIMITS OF TOLERANCE AND ABRASION, LEAST CURRENT WEIGHT, &C., OF UNITED STATES GOLD AND SILVER COINS.**

Denomination of coins.	Standard or legal weight.	Tolerance allowed by law on individual pieces.	Minimum legal weight of new coins (less tolerance).	‡ per cent. abrasion for 20 years wear.	Least current weight after 20 years wear (standard weight less legal limit of abrasion).	Annual abrasion within legal limit.	Actual coefficient of annual abrasion from experiments.
<b>GOLD.</b>							
Double eagle .....	<i>Grains.</i> 516.0	<i>Grains.</i> .50	<i>Grains.</i> 515.50	<i>Grains.</i> 2.58	<i>Grains.</i> 513.42	<i>Grain.</i> .129	<i>Grain.</i> .0860
Eagle .....	258.0	.50	257.50	1.29	256.71	.0645	.0430
Half eagle .....	129.0	.25	128.75	.645	128.355	.0322	.0215
Three-dollar .....	77.4	.25	77.15	.387	77.013	.0193	.0129
Quarter eagle .....	64.5	.25	64.25	.322	64.178	.0161	.0107
Dollar .....	25.8	.25	25.55	.129	*25.671	.00645	.0103
<b>SILVER.</b>							
Dollar .....	412.5	1.5	411.0	.....	.....	.....	.....
Half dollar .....	192.9	1.5	191.40	.....	.....	.....	.214
Quarter dollar .....	96.45	1.5	94.95	.....	.....	.....	.137
Dime .....	38.58	1.5	37.08	.....	.....	.....	†.077

\* The limit of tolerance of the gold dollar being  $\frac{1}{2}$  of a grain (nearly double the limit of abrasion), the gold dollar will continue current until reduced in weight below 25.55 grains.

† Estimated at  $\frac{1}{2}$  of 1 per cent. a year.

## XXVIII.—COMPARISON OF THE BUSINESS OF THE MINTS AND

Mints and Assay Offices.	DEPOSITS.		COINAGE.	
			Gold.	
	1885.	1886.	1885.	
			<i>Pieces.</i>	<i>Value.</i>
Philadelphia .....	\$18, 101, 424 04	\$23, 800, 679 85	453, 469	\$2, 952, 563 50
San Francisco .....	25, 399, 707 10	29, 011, 690 38	1, 236, 500	20, 857, 500 00
Carson .....	2, 664, 803 72	13, 930 78	58, 189	1, 051, 060 00
New Orleans .....	10, 243, 397 18	9, 318, 643 47		
Denver .....	1, 571, 058 13	1, 171, 902 72		
New York .....	25, 248, 421 34	22, 559, 482 11		
Boisé .....	205, 872 54	122, 461 63		
Helena .....	1, 107, 223 26	1, 187, 538 12		
Charlotte .....	187, 660 29	207, 240 36		
Saint Louis .....	101, 407 87	129, 991 69		
COINAGE—continued.				
Minor.				
	1885.		1886.	
	<i>Pieces.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia .....	24, 610, 760	\$527, 556 80	1, 706, 651	\$17, 377 65
San Francisco .....				
Carson .....				
New Orleans .....				
Denver .....				
New York .....				
Boisé .....				
Helena .....				
Charlotte .....				
Saint Louis .....				

**COINAGE—continued.**

COINAGE—continued.

**Total.**

H. Ex. 2—18

**XXVIII.—COMPARISON OF THE BUSINESS OF  
BARS MANUFACTURED.**

	GOLD.			
	Fine.		Mint.	
	1885.	1886.	1885.	1886.
Philadelphia .....	\$401,925 76	\$529,017 64		
San Francisco .....				
Carson .....				
New Orleans .....				
Denver .....				
New York .....	14,577,240 66	13,938,005 58	\$7,091,205 98	\$1,141,915 77
Boisé .....				
Helena .....				
Charlotte .....				
Saint Louis .....				

	SILVER.			
	Fine.		Standard.	
	1885.	1886.	1885.	1886.
Philadelphia .....	\$21,453 23	\$17,471 58		
San Francisco .....	2,436,397 38	1,345,970 72		
Carson .....	81,774 56			
New Orleans .....				
Denver .....				
New York .....	6,648,328 57	5,205,192 73	\$41,376 00	\$21,483 34
Boisé .....				
Helena .....				
Charlotte .....				
Saint Louis .....				



## THE MINTS AND ASSAY OFFICES &amp;c.—Continued.

## BARS MANUFACTURED.

## GOLD—continued.

Standard.		Unparted.		Sterling.	
1885.	1886.	1885.	1886.	1885.	1886.
		\$326, 154 98	\$4, 296 06		
		1, 547, 876 07	1, 154, 702 23		
\$1, 693, 500 58		7, 302, 21	107 59	\$4, 867, 626 86	\$740, 556 13
		203, 112 05	120, 812 58		
		1, 031, 160 77	1, 074, 310 05		
		186, 599 59	206, 032 82		
		93, 697 51	122, 052 76		

## SILVER—continued.

						Total gold and silver.	
Mint.		Unparted.		Sterling.			
1885.	1886.	1885.	1886.	1885.	1886.	1885.	1886.
				\$21, 305 44	\$9, 353 48	\$444, 684 43	\$555, 842 70
						2, 436, 398 38	1, 345, 970 72
		\$19, 033 42	\$810 55			426, 962 96	5, 106 61
		23, 182 04	17, 200 49			1, 571, 058 11	1, 171, 902 72
\$39, 412 99	\$970, 208 51	129, 239 17	519, 997 20		4, 511 58	35, 095, 293 02	22, 541, 978 43
		2, 760 50	1, 649 05			205, 872 55	122, 461 63
		76, 062 50	113, 228 07			1, 107, 223 27	1, 187, 538 12
		1, 277 24	1, 207 54			187, 876 83	207, 240 36
		7, 710 33	7, 938 93			101, 407 84	429, 991 69

**XXVIII.—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.	
	1885.	1886.	1885.	1886.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	646,626	1,396,820	28,936,069	39,693,151
San Francisco.....	2,082,611	2,812,334	6,605,722	1,618,059
Carson.....	142,208		1,919,424	
New Orleans.....	11,609,352	25,428	18,683,325	16,370,688

	GOLD OPERATED UPON BY COINER.		SILVER OPERATED UPON BY COINER.	
	1885.	1886.	1885.	1886.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	451,124	1,118,730	28,092,546	39,005,873
San Francisco.....	2,083,492	2,848,812	4,703,610	65,709
Carson.....	117,440		1,536,760	
New Orleans.....			17,425,292	14,448,853

	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1885.	1886.	1885.	1886.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	7	421	1,561	
San Francisco.....				
Carson.....			62	
New Orleans.....	9	1	6,050	5,647

	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1885.	1886.	1885.	1886.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	940	24	3,089	3,413
San Francisco.....	70		192	
Carson.....	9		290	
New Orleans.....			2,767	1,826

**XXIX.—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 space occupied by each vary but little from each other.

**XXX.—STATEMENT OF COINAGE FROM THE ORGANIZATION OF THE MINT TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1886.**

Period.	GOLD COINAGE.						
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.
1793 to 1848.	.....	\$25,662,270	\$45,264,995	.....	\$5,413,815 00	.....	\$76,341,080 00
1849 to 1873.	\$646,727,980	29,851,820	22,994,390	\$1,169,913	20,804,702 50	\$19,015,633	740,564,438 50
1874.	48,283,900	383,480	809,780	125,460	516,150 00	323,920	50,442,690 00
1875.	32,748,140	599,840	203,655	60	2,250 00	20	33,553,965 00
1876.	37,896,720	153,610	71,800	135	53,052 50	3,645	38,178,962 50
1877.	43,941,700	56,200	67,835	4,464	5,780 00	2,220	44,078,119 00
1878.	51,406,340	155,490	688,680	137,850	408,900 00	1,720	52,798,980 00
1879.	37,234,340	1,031,440	1,442,130	109,182	1,166,800 00	3,020	40,986,912 00
1880.	21,515,360	18,836,320	15,790,860	9,090	3,075 00	3,030	56,157,735 00
1881.	15,345,520	33,389,050	29,982,180	4,698	9,140 00	3,276	78,733,864 00
1882.	14,563,920	44,369,410	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	35,836,927 50
1884.	23,765,900	2,033,040	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
1886.	4,871,680	10,428,470	18,758,145	303	10,215 00	8,567	34,077,320 00
Total ..	1,025,876,120	175,809,120	172,985,685	1,574,520	28,415,992 50	19,397,091	1,424,058,528 50

Period.	SILVER COINAGE.				
	Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.
1793 to 1852 .....	.....	\$2,506,890	\$66,249,153 00	\$3,994,040 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.	*642	27,227,500	225 00	112 50	.....
1880.	*2,473	27,933,750	3,275 00	3,837 50	.....
1881.	*1,083	27,637,955	4,677 50	3,638 75	.....
1882.	*1,102	27,772,075	5,537 50	3,268 75	.....
1883.	*1,000	28,111,119	2,759 50	4,079 75	.....
1884.	*264	28,099,930	4,465 00	3,832 50	.....
1885.	.....	28,528,552	2,557 50	2,178 75	.....
1886.	.....	29,838,905	3,052 50	3,626 25	.....
Total .....	35,965,924	241,769,124	122,771,345 00	38,496,723 75	271,000.

\* Issued as "proof pieces."

**XXX.—STATEMENT OF COINAGE FROM THE ORGANIZATION OF THE MINTS TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1886—Continued.**

Period.	SILVER COINAGE—continued.			
	Dimes.	Half dimes.	Three cents.	Total.
1793 to 1852.....	\$3,890,062 50	\$1,823,298 90	\$744,927 00	\$79,208,371 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			28,290,825 50
1879.....	45 00			27,228,524 50
1880.....	1,575 00			27,944,910 50
1881.....	3,695 50			27,651,049 75
1882.....	2,507 50			27,784,490 75
1883.....	717,511 90			28,836,470 15
1884.....	665,160 30			28,773,651 80
1885.....	315,671 40			28,848,959 65
1886.....	176,764 20			30,022,847 95
Total.....	18,785,608 10	4,906,946 90	1,281,850 20	464,248,521 95

Period.	MINOR COIN.					
	†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	23,640 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	964 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
1886.....	275 95	135 57		16,966 13		17,377 65
Total.....	8,139,295 60	891,009 00	912,020 00	7,498,735 38	39,926 11	17,480,986 09

† First coinage in 1866.

‡ First coinage in 1865.

§ First coinage in 1864.

## XXXI.—\*STATEMENT OF COINAGE OF THE MINTS OF THE UNITED

[Coinage of the Mint at Philadelphia from

Period.	GOLD-COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1793-1795.....		\$27,950	\$43,535			
1796.....		69,340	30,980		\$2,407 50	
1797.....		83,230	18,045		2,147 50	
1798.....		79,740	124,335		1,535 00	
1799.....		174,830	37,255		1,200 00	
1800.....		259,650	58,110			
1801.....		292,540	130,030			
1802.....		150,900	265,880		6,530 00	
1803.....		89,790	167,530		1,057 50	
1804.....		97,950	152,375		8,317 50	
1805.....			165,915		4,452 50	
1806.....			320,465		4,040 00	
1807.....			420,465		17,030 00	
1808.....			277,890		6,775 00	
1809.....			169,375			
1810.....			501,435			
1811.....			497,905			
1812.....			290,435			
1813.....			477,140			
1814.....			77,270			
1815.....			3,175			
1816.....						
1817.....						
1818.....			242,940			
1819.....			258,615			
1820.....			1,319,030			
1821.....			173,205		16,120 00	
1822.....			88,980			
1823.....			72,425			
1824.....			86,700		6,500 00	
1825.....			145,300		11,085 00	
1826.....			90,345		1,960 00	
1827.....			124,565		7,000 00	
1828.....			140,145			
1829.....			287,210		8,507 50	
1830.....			631,755		11,350 00	
1831.....			702,970		11,300 00	
1832.....			787,435		11,000 00	
1833.....			968,150		10,400 00	
1834.....			3,660,845		293,425 00	
1835.....			1,857,670		323,505 00	
1836.....			2,765,735		1,369,965 00	
1837.....			1,035,605		112,700 00	
1838.....		72,000	1,432,940		117,575 00	
1839.....		382,480	590,715		67,552 50	
1840.....		473,380	686,910		47,147 50	
1841.....		631,310	79,165			

\* Calendar years to and including

## STATES BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION.

its organization, 1793, to June 30, 1886.]

## SILVER COINAGE.

Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
.....	\$204,791	\$161,572 00				\$4,320 80	.....
.....	72,920	1,959 00	\$1,473 50		\$2,213 50	511 50	.....
.....	7,776		63 00		2,526 10	2,226 35	.....
.....	327,536				2,755 00		.....
.....	423,515						.....
.....	220,920				2,176 00	1,200 00	.....
.....	54,454	15,144 50			3,464 00	1,695 50	.....
.....	41,650	14,945 00			1,097 50	650 50	.....
.....	66,064	15,857 50			3,304 00	1,892 50	.....
.....	19,570	78,259 50	1,684 50		826 50		.....
.....	321	105,861 00	30,348 50		12,078 00	780 00	.....
.....		419,788 00	51,531 00				.....
.....		525,788 00	55,160 75		16,500 00		.....
.....		684,300 00					.....
.....		702,905 00			4,471 00		.....
.....		638,138 00			635 50		.....
.....		601,822 00			6,518 00		.....
.....		814,029 50					.....
.....		620,951 50					.....
.....		519,537 50			42,150 00		.....
.....			17,308 00				.....
.....		23,575 00	5,000 75				.....
.....		607,783 50					.....
.....		980,161 00	90,293 50				.....
.....	1,104,000 00	36,000 00					.....
.....		375,561 00	31,861 00		94,258 70		.....
.....		652,898 50	54,212 75		118,651 20		.....
.....		779,786 50	16,020 00		10,000 00		.....
.....		847,100 00	4,450 00		44,000 00		.....
.....	1,752,477 00						.....
.....	1,471,583 00	42,600 00			51,000 00		.....
.....	2,002,090 00						.....
.....	2,746,700 00	1,000 00			121,500 00		.....
.....	1,537,600 00	25,500 00			12,500 00		.....
.....	1,856,078 00				77,000 00	61,500 00	.....
.....	2,382,400 00				51,000 00	62,000 00	.....
.....	2,936,830 00	99,500 00			77,135 00	62,135 00	.....
.....	2,398,500 00	80,090 00			52,250 00	48,250 00	.....
.....	2,603,000 00	39,000 00			48,500 00	68,500 00	.....
.....	3,206,002 00	71,500 00			63,500 00	74,000 00	.....
.....	2,676,003 00	488,000 00			141,000 00	138,000 00	.....
.....	1,000	3,273,100 00	118,000 00		119,000 00	95,000 00	.....
.....		1,814,910 00	63,100 00		104,200 00	113,800 00	.....
.....		1,773,000 00	208,000 00		199,250 00	112,750 00	.....
.....	300	1,667,280 50	122,786 50		105,911 50	53,457 50	.....
.....	61,005	717,504 00	47,031 75		135,858 00	67,204 25	.....
.....	173,000	155,000 00	30,000 00		162,250 00	57,500 00	.....

1856. Fiscal years since.

## 282 REPORT OF THE SECRETARY OF THE TREASURY.

Report of remissions of forfeiture of articles imported by mail, &amp;c.—Continued.

No.	Date.	Port.	Article.	Value.
	1885.			
109	Oct. 12	Chicago	Bog-oak ornaments	Not reported.
110	Oct. 13	do	Bronze medals	Do.
111	Oct. 13	New York	Pictures	Do.
112	Oct. 15	Philadelphia	Microscopic slides	\$3 00
113	Oct. 15	do	Engraving tools	7 50
114	Oct. 15	New York	Diamonds	Not reported.
115	Oct. 16	Chicago	Clothing	1 00
116	Oct. 16	do	Gold watch	8 00
117	Oct. 16	Boston	Photographs	12 00
119	Oct. 16	Milwaukee	2 glass eyes	1 50
120	Oct. 17	New York	Package pictures	Not reported.
121	Oct. 19	Boston	Photographs	12 00
122	Oct. 19	New York	Printed music	Not reported.
123	Oct. 19	Boston	6 scarfs	Do.
124	Oct. 20	Saint Louis	1 diamond	790 00
125	Oct. 20	Chicago	Jewelry	6 00
126	Oct. 21	New York	2 handkerchiefs	Not reported.
127	Oct. 21	Boston	Photographs	14 00
128	Oct. 21	New York	Precious stones	Not reported.
129	Oct. 23	Baltimore	1 wig	5 00
130	Oct. 23	Boston	(2 seiz.) Silk handkerchiefs and scarfs	57 00
131	Oct. 24	Chicago	Philosophical instruments	3 00
132	Oct. 24	Boston	Photographs	37 00
133	Oct. 26	Philadelphia	Fan, paper-cutter, and tassels	8 50
134	Oct. 26	Saint Louis	Jewelry	3 50
135	Oct. 26	Boston	(2 seiz.) Printed music and photographs	20 00
136	Oct. 27	Chicago	Gloves, &c	6 00
137	Oct. 27	New York	Sheet music	Not reported.
138	Oct. 30	do	12 packages of pictures	Do.
139	Oct. 30	Milwaukee	18½ yards silk crêpe	Do.
140	Oct. 30	Saint Louis	Pearls	70 00
141	Oct. 31	New York	Engravings	Not reported.
142	Nov. 2	do	Printed matter	Do.
143	Nov. 3	Boston	Photographs	24 00
144	Nov. 5	Philadelphia	Gloves and scarfs	4 95
145	Nov. 5	New York	Printed music	Not reported.
146	Nov. 5	do	do	Do.
147	Nov. 6	do	Precious stones	Do.
148	Nov. 7	Boston	Sheet music	4 00
149	Nov. 7	New York	Pictures and lithographs	Not reported.
150	Nov. 7	Philadelphia	(2) Embroidery materials, \$2.85; tidies, \$13	15 85
151	Nov. 10	Chicago	Silver bracelets	Not reported.
152	Nov. 10	Philadelphia	Toilet mats	6 00
153	Nov. 11	do	Child's cap	1 50
154	Nov. 11	Chicago	Precious stones	8 00
155	Nov. 12	Boston	Photographs	12 00
156	Nov. 13	New York	6 packages engravings	Not reported.
157	Nov. 13	do	3 packages printed music	Do.
158	Nov. 14	Boston	5 packages tarrettes	15 00
159	Nov. 14	do	Photographs	40 00
160	Nov. 16	Philadelphia	Dutiable articles	22 50
161	Nov. 17	Chicago	Package ornaments	Not reported.
162	Nov. 17	New York	Jewelry samples	Do.
163	Nov. 17	San Francisco	Infant attire	Do.
164	Nov. 17	Philadelphia	2 dozen doylies	15 00
165	Nov. 18	do	Jewelry	7 50
166	Nov. 18	do	4 microscopic slides	3 00
167	Nov. 18	do	Silver spoons	2 50
168	Nov. 18	New York	Chromos	Not reported.
169	Nov. 18	do	Printed matter	Do.
170	Nov. 19	do	Diamonds	Do.
171	Nov. 20	Georgetown, D. C.	do	Do.
172	Nov. 20	Baltimore	Gold ring and locket	3 00
173	Nov. 21	New York	Photograph album	Not reported.
174	Nov. 21	do	3 small parcels of music	Do.
175	Nov. 21	do	2 packages printed music	Do.
176	Nov. 23	do	Engravings	Do.
177	Nov. 23	Boston	Photographs	12 00
178	Nov. 23	Philadelphia	Box of cigars	3 00
179	Nov. 24	New York	Sample cards	Not reported.
180	Nov. 24	Chicago	Gold watch, chain, and key	22 00
181	Nov. 25	New York	Etchings and jewelry	Not reported.
182	Nov. 25	do	Easter cards	Do.
183	Nov. 25	Philadelphia	Gold scarf-pin	5 00
184	Nov. 27	New York	Photographs	Not reported.
185	Nov. 27	do	Holiday cards	Do.
186	Nov. 30	do	Diamonds	Do.
187	Dec. 2	do	7 packages, contents unknown	Do.
188	Dec. 2	Boston	Photographs	10 00
189	Dec. 2	Saint Louis	1 precious stone	30 00



BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.  
its organization, 1793, to June 30, 1886.]

## SILVER COINAGE.

Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
.....	\$184,618 00	\$1,006 382 00	\$22,000 00	.....	\$188,750 00	\$40,750 00	.....
.....	165,100 00	1,922,000 00	161,400 00	.....	137,000 00	58,250 00	.....
.....	20,000 00	883,000 00	105,300 00	.....	7,250 00	21,500 00	.....
.....	24,500 00	294,500 00	230,500 00	.....	175,500 00	78,200 00	.....
.....	110,600 00	1,105,000 00	127,500 00	.....	3,130 00	1,350 00	.....
.....	140,750 00	578,000 00	183,500 00	.....	24,500 00	63,700 00	.....
.....	15,000 00	290,000 00	36,500 00	.....	45,150 00	33,400 00	.....
.....	62,600 00	626,000 00	85,000 00	.....	83,900 00	65,450 00	.....
.....	7,500 00	113,500 00	47,700 00	.....	193,150 00	47,750 00	.....
.....	1,300 00	100,375 00	40,000 00	.....	102,650 00	39,050 00	\$163,422 00
.....	1,100 00	38,565 00	44,265 00	.....	153,550 00	50,025 00	559,905 00
.....	46,110 00	1,766,354 00	3,813,555 00	.....	1,217,301 00	667,251 00	342,000 00
.....	33,140 00	1,491,000 00	3,095,000 00	.....	447,000 00	287,000 00	20,130 00
.....	26,000 00	379,750 00	714,250 00	.....	207,500 00	87,500 00	4,170 00
.....	63,500 00	469,000 00	1,816,000 00	.....	578,000 00	244,000 00	43,740 00
.....	94,000 00	71,000 00	576,000 00	.....	489,000 00	197,000 00	22,080 00
.....	.....	2,014,000 00	2,650,000 00	.....	69,000 00	200,000 00	37,980 00
.....	73,500 00	1,318,000 00	1,249,000 00	.....	176,000 00	142,000 00	41,400 00
.....	315,530 00	174,900 00	227,450 00	.....	57,600 00	43,500 00	16,440 00
.....	164,900 00	370,650 00	758,550 00	.....	157,300 00	139,350 00	7,950 00
.....	1,750 00	1,195,675 00	700,937 50	.....	136,455 00	117,627 50	18,256 50
.....	31,400 00	212,630 00	103,215 00	.....	4,946 00	3,223 00	2,803 80
.....	23,170 00	159,985 00	17,492 50	.....	37 00	18 50	11 10
.....	32,900 00	246,600 00	22,150 00	.....	2,160 00	3,080 00	618 00
.....	58,550 00	334,525 00	4,962 50	.....	65 00	532 50	679 50
.....	57,000 00	289,450 00	5,175 00	.....	670 00	435 00	141 00
.....	54,800 00	205,750 00	7,475 00	.....	42,315 00	4,290 00	120 00
.....	231,350 00	193,675 00	4,137 50	.....	4,905 00	527 50	151 50
.....	576,150 00	445,975 00	21,812 50	.....	72,185 00	36,722 50	115 50
.....	657,625 00	470,562 50	20,524 25	.....	1,067 50	6,346 25	129 75
.....	1,109,435 00	519,817 50	37,058 75	.....	183,953 50	129,001 75	61 05
.....	964,150 00	969,025 00	154,212 50	.....	398,685 00	141,142 50	25 50
\$1,058,200	.....	1,142,150 00	327,275 00	.....	435,510 00	.....	.....
476,800	.....	2,207,500 00	500,950 00	\$2,200	458,060 00	.....	.....
280,050	.....	2,456,525 00	2,415,262 50	7,560	1,441,105 00	.....	.....
899,900	.....	5,649,350 00	4,167,175 00	1,440	727,070 00	.....	.....
2,386,010	4,907,500 00	2,299,255 00	1,763,027 50	142	453,891 00	.....	.....
†642	12,124,500 00	225 00	112 50	.....	45 00	.....	.....
†2,473	15,185,750 00	3,275 00	3,837 50	.....	1,575 00	.....	.....
†1,083	9,113,955 00	4,677 50	3,638 75	.....	3,695 50	.....	.....
†1,102	11,051,075 00	5,537 50	3,268 75	.....	2,507 50	.....	.....
†1,000	11,601,119 00	2,759 50	4,079 75	.....	717,511 90	.....	.....
†264	13,230,930 00	4,465 00	3,832 50	.....	615,160 30	.....	.....
.....	14,717,552 00	2,557 50	2,178 75	.....	306,871 70	.....	.....
.....	20,463,905 00	3,052 50	3,626 25	.....	174,698 00	.....	.....
5,107,524	118,419,136 00	82,298,756 50	28,111,713 25	11,342	12,587,255 40	3,977,346 90	1,260,250 20

† Issued as "proof pieces."

**XXXI.—STATEMENT OF COINAGE OF THE MINTS OF THE UNITED STATES**

[Coinage of the mint at Philadelphia from

Periods.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793 to 1795 .....			
1796 .....			
1797 .....			
1798 .....			
1799 .....			
1800 .....			
1801 .....			
1802 .....			
1803 .....			
1804 .....			
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1834 .....			
1835 .....			
1836 .....			
1837 .....			
1838 .....			
1839 .....			
1840 .....			
1841 .....			
1842 .....			

## BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.

its organization, 1793 to June 30, 1886.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$10,660 33	\$712 67	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
9,747 00	577 40	102,727 50	79,077 50	10,324 40	192,129 40
8,975 10	535 24	103,422 50	12,591 45	9,510 34	125,524 29
9,797 00	-----	205,610 00	330,291 00	9,797 00	545,698 00
9,045 85	60 83	213,285 00	423,515 00	9,106 68	645,906 68
28,221 75	1,057 65	317,760 00	224,296 00	29,279 40	571,335 40
13,628 37	-----	422,570 00	74,758 00	13,628 37	510,956 37
34,351 00	71 83	423,310 00	58,343 00	34,422 83	516,075 83
24,713 53	489 50	258,377 50	87,118 00	25,203 03	370,698 53
7,568 88	5,276 56	258,642 50	100,340 50	12,844 94	371,827 94
9,411 16	4,072 32	170,367 50	149,388 50	13,483 48	333,239 48
3,430 00	1,780 00	324,505 00	471,319 00	5,260 00	801,084 00
7,272 21	2,380 00	437,495 00	597,448 75	9,652 21	1,044,595 96
11,090 00	2,000 00	284,665 00	684,300 00	13,090 00	982,055 00
2,228 67	5,772 86	169,375 00	707,376 00	8,001 53	884,752 53
14,585 00	1,075 00	501,435 00	638,773 50	15,660 00	1,155,868 50
2,180 25	315 70	497,905 00	608,340 00	2,495 95	1,108,740 95
10,755 00	-----	290,435 00	814,029 50	10,755 00	1,115,219 50
4,180 00	-----	477,140 00	620,951 50	4,180 00	1,102,271 50
3,578 30	-----	77,270 00	561,687 50	3,578 30	642,535 80
-----	-----	3,175 00	17,308 00	-----	20,483 00
28,209 82	-----	-----	28,575 75	28,209 82	56,785 57
39,484 00	-----	-----	607,783 50	39,484 00	647,267 50
31,670 00	-----	242,940 00	1,070,454 50	31,670 00	1,345,064 50
26,710 00	-----	258,615 00	1,140,000 00	26,710 00	1,425,325 00
44,075 50	-----	1,319,030 00	501,680 70	44,075 50	1,864,786 20
3,890 00	-----	189,325 00	825,762 45	3,890 00	1,018,977 45
20,723 39	-----	88,980 00	805,806 50	20,723 39	915,509 89
-----	-----	72,425 00	895,550 00	-----	967,975 00
12,620 00	-----	93,200 00	1,752,477 00	12,620 00	1,858,297 00
14,611 00	315 00	156,385 00	1,564,583 00	14,926 00	1,735,894 00
15,174 25	1,170 00	92,245 00	2,002,090 00	16,344 25	2,110,679 25
23,577 32	-----	131,565 00	2,869,200 00	23,577 32	3,024,342 32
22,606 24	3,030 00	140,145 00	1,575,600 00	25,636 24	1,741,381 24
14,145 00	2,435 00	295,717 50	1,994,578 00	16,580 00	2,306,875 50
17,115 00	-----	643,105 00	2,495,400 00	17,115 00	3,155,620 00
33,592 60	11 00	714,270 00	3,175,600 00	33,603 60	3,923,473 60
23,620 00	-----	798,435 00	2,579,000 00	23,620 00	3,401,055 00
27,390 00	770 00	978,550 00	2,759,000 00	28,160 00	3,765,710 00
18,551 00	609 00	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
38,784 00	705 00	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
21,110 00	1,900 00	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
55,583 00	-----	1,143,305 00	2,096,010 00	55,583 00	3,299,898 00
63,702 00	-----	1,622,515 00	2,293,000 00	63,702 00	3,979,217 00
31,286 61	-----	1,040,747 50	1,949,136 00	31,286 61	3,021,170 11
24,627 00	-----	1,207,437 50	1,023,603 00	24,627 00	2,260,667 50
15,973 67	-----	710,475 00	577,750 00	15,973 67	1,304,198 67
23,833 90	-----	960,017 50	1,442,500 00	23,833 90	2,426,351 40

## XXXI.—STATEMENT OF THE COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Periods.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1843.....			
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857*.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$36,450 00
1865.....		\$105,930 00	535,600 00
1866.....	\$66,240 00	270,270 00	122,980 00
1867.....	1,562,500 00	133,410 00	69,880 00
1868.....	1,445,100 00	108,390 00	61,330 00
1869.....	1,101,250 00	64,380 00	34,615 00
1870.....	487,500 00	42,690 00	22,890 00
1871.....	171,950 00	27,630 00	22,105 00
1872.....	89,200 00	18,330 00	6,170 00
1873.....	352,400 00	34,320 00	
1874.....	244,350 00	29,640 00	
1875.....	94,650 00	12,540 00	
1876.....	132,700 00	7,560 00	
1877.....	25,250 00		
1878.....	80 00	48 00	
1879.....	1,175 00	984 00	
1880.....	1,247 50	982 50	
1881.....	177 75	32,416 65	
1882.....	220,038 75	104 25	
1883.....	1,022,774 40	858 57	
1884.....	768,745 25	244 86	
1885.....	351,691 00	144 60	
1886.....	275 95	135 57	
Total.....	8,139,295 60	891,009 00	912,020 00

\* First six months.

## BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.

its organization, 1793, to June 30, 1886.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$24,283 20		\$4,062,010 00	\$2,443,750 00	\$24,283 20	\$6,530,043 20
23,987 52		1,782,420 00	1,037,050 00	23,987 52	2,843,457 52
38,948 04		2,574,652 50	803,200 00	38,948 04	3,416,800 54
41,208 00		2,234,655 00	1,347,580 00	41,208 00	3,623,443 00
61,836 69		13,296,080 00	990,450 00	61,836 69	14,348,366 69
64,157 99		2,780,930 00	420,050 00	64,157 99	3,265,137 99
41,785 00	\$199 32	7,948,332 00	922,950 00	41,984 32	8,913,266 32
44,268 44	199 06	27,756,445 50	409,600 00	44,467 50	28,210,513 00
98,897 07	738 36	52,143,446 00	446,797 00	99,635 43	52,689,878 43
50,630 94		51,505,638 50	847,410 00	50,630 94	52,403,679 44
66,411 31	648 47	36,355,621 00	7,852,571 00	67,059 78	44,275,251 78
42,361 56	276 79	20,049,799 00	5,373,270 00	42,638 35	25,465,707 35
15,748 29	282 50	10,594,454 00	1,419,170 00	16,030 79	12,029,654 79
26,904 63	202 15	10,993,976 00	3,214,240 00	27,106 78	14,235,322 78
63,334 56	175 90	3,209,692 00	1,427,000 00	63,510 46	4,700,202 46
234,000 00		10,200,788 50	4,970,980 00	234,000 00	15,405,768 50
307,000 00		2,611,360 00	2,999,900 00	307,000 00	5,918,260 00
342,000 00		4,184,301 50	835,420 00	342,000 00	5,361,721 50
101,660 00		47,896,711 00	1,598,700 00	101,660 00	49,597,071 00
116,000 00		29,987,386 50	2,170,701 50	116,000 00	32,274,088 00
478,450 00		3,184,892 00	353,217 80	478,450 00	4,021,559 80
427,350 00		2,580,945 00	200,714 10	463,800 00	3,245,459 10
541,800 00		6,436,377 50	307,508 00	1,183,330 00	7,927,215 50
187,080 00		10,096,645 00	399,314 50	646,570 00	11,142,529 50
113,750 00		9,992,187 50	352,871 00	1,879,540 00	12,224,598 50
98,565 00		3,864,425 00	314,750 00	1,713,383 00	5,892,560 00
78,810 00		3,178,637 50	434,746 50	1,279,055 00	4,892,439 00
58,365 00		2,830,752 50	1,152,960 50	611,445 00	4,595,158 00
62,075 00		3,206,760 00	1,156,255 25	283,760 00	4,646,775 25
9,320 00		2,053,145 00	1,079,327 55	123,020 00	4,155,492 55
107,330 00		17,664,937 50	2,627,240 50	494,050 00	20,786,228 00
137,935 00		26,467,330 00	2,963,135 00	411,925 00	29,842,390 00
123,185 00		5,162,870 00	3,645,510 00	230,375 00	9,038,755 00
120,090 00		8,260,937 50	6,600,502 50	260,350 00	15,121,790 00
36,915 00		9,803,564 00	11,444,935 00	62,165 00	21,310,664 00
30,566 00		10,892,800 00	11,809,825 50	30,694 00	22,733,319 50
95,639 00		11,329,352 00	12,125,524 50	97,708 00	23,552,674 50
267,741 50		27,639,445 00	15,196,910 50	269,971 50	43,106,327 00
372,515 55		49,809,274 00	9,127,049 75	405,109 95	59,341,433 70
421,614 75		59,678,437 50	11,063,490 75	644,757 75	71,386,686 00
404,674 19		7,729,982 50	12,326,470 15	1,428,307 16	21,484,759 81
405,719 62		2,777,154 00	13,854,651 80	1,174,709 73	17,806,515 53
175,721 20		2,952,563 50	15,029,159 95	527,556 80	18,509,280 25
16,966 13		6,997,380 00	20,645,281 75	17,377,65	27,660,039 40
7,498,735 38	39,926 11	665,551,026 00	252,773,324 25	17,480,986 09	935,805,336 34

**XXXI.—STATEMENT OF COINAGE OF THE MINTS OF THE UNITED STATES**

(Coinage of the mint at New Orleans from its organization, 1838, to

Year.	GOLD.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1838 .....						
1839 .....					\$23, 490	
1840 .....			\$152, 000		65, 500	
1841 .....		\$25, 000	41, 750		18, 450	
1842 .....		274, 000	82, 000		49, 500	
1843 .....		1, 751, 620	505, 375		920, 005	
1844 .....		1, 187, 000	1, 823, 000			
1845 .....		475, 000	205, 000			
1846 .....		817, 800	290, 000		165, 000	
1847 .....		5, 715, 000	60, 000		310, 000	
1848 .....		358, 500				
1849 .....		239, 000				\$215, 000
1850 .....	\$2, 820, 000	575, 000			210, 000	14, 000
1851 .....	6, 300, 000	2, 630, 000	205, 000		370, 000	290, 000
1852 .....	3, 800, 000	180, 000			350, 000	140, 000
1853 .....	1, 420, 000	510, 000				290, 000
1854 .....	65, 000	525, 000	230, 000	\$72, 000	382, 500	
1855 .....	160, 000	180, 000	55, 500			55, 000
1856 .....	45, 000	145, 000	50, 000		52, 750	
1857* .....						
1858 .....	950, 000	215, 000	65, 000		85, 000	
1859 .....	490, 000	40, 000				
1860 .....	87, 000	82, 000				
To January 31, 1861 .....	192, 000	52, 000				
Total .....	16, 329, 000	15, 976, 920	3, 764, 625	72, 000	3, 002, 195	1, 004, 000
1879 † .....						
1880 .....	46, 500	82, 000				
1881 .....		80, 000				
1882 .....		101, 700				
1883 .....		43, 000				
1884 .....						
1885 .....						
1886 .....						
Total .....	16, 375, 500	16, 283, 620	3, 764, 625	72, 000	3, 002, 195	1, 004, 000

\*First six months.

†Coinage recommenced February 20, 1879.

## BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.

its suspension, 1861, and from its reopening, 1873, to June 30, 1886.]

SILVER.						Total gold.	Total silver.	Total value.
Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.			
			\$40,243				\$40,243	\$40,243
	\$50,000		124,160	\$53,000		\$23,490	227,160	250,650
	427,550	\$106,300	117,500	46,750		217,500	698,100	915,600
	200,500	113,000	200,750	40,750		85,200	555,000	640,200
	478,500	192,250	202,000	17,500		405,500	890,250	1,295,750
	1,134,000	242,000	15,000			3,177,000	1,391,000	4,568,000
	1,002,500	185,000		11,000		3,010,000	1,198,500	4,208,500
	1,047,000		23,000			680,000	1,070,000	1,750,000
\$59,000	1,152,000					1,272,800	1,211,000	2,483,800
	1,292,000	92,000				6,085,000	1,384,000	7,469,000
	1,590,000			30,000		358,500	1,620,000	1,978,500
	1,155,000		30,000	7,000		454,000	1,192,000	1,646,000
40,000	1,228,000	103,000	51,000	34,500		3,619,000	1,456,500	5,075,500
	201,000	22,000	40,000	43,000	\$21,600	9,795,000	327,600	10,122,600
	72,000	24,000	43,000	13,000		4,470,000	152,000	4,622,000
	664,000	333,000	110,000	118,000		2,220,000	1,225,000	3,445,000
	2,620,000	371,000	177,000	78,000		1,274,500	3,246,000	4,520,500
	1,844,000	44,000		30,000		450,500	1,918,000	2,368,500
	1,329,000	242,000	118,000	55,000		292,750	1,744,000	2,036,750
	2,307,000	354,000	154,000	127,000		1,315,000	2,942,000	4,257,000
280,000	2,456,000	136,000	44,000	53,000		530,000	2,889,000	3,419,000
280,000	1,106,000	97,000	37,000	53,000		169,000	1,573,000	1,742,000
395,000	414,000					244,000	809,000	1,053,000
974,000	23,770,050	2,656,550	1,526,653	810,500	21,600	40,148,740	29,759,353	69,908,093
737,000							737,000	737,000
4,430,000						128,500	4,430,000	4,558,500
6,525,000						80,000	6,525,000	6,605,000
4,958,000						101,700	4,958,000	5,059,700
8,040,000						43,000	8,040,000	8,083,000
8,905,000							8,905,000	8,905,000
10,135,000							10,135,000	10,135,000
9,300,000							9,300,000	9,300,000
54,004,000	23,770,050	2,656,550	1,526,653	810,500	21,600	40,501,940	82,789,353	123,291,293

**XXXI.—STATEMENT OF COINAGE OF THE MINTS OF UNITED STATES, &c.—Continued.**

[Statement of coinage at the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Year.	GOLD.				Total value.
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	
1838 .....	\$102,915				\$102,915 00
1839 .....	94,695		\$34,185 00		128,880 00
1840 .....	114,480		8,830 00		123,310 00
1841 .....	152,475		10,410 00		162,885 00
1842 .....	298,040		11,607 50		309,647 50
1843 .....	492,260		90,522 50		582,782 50
1844 .....	444,910		43,330 00		488,240 00
1845 .....	453,145		48,650 00		501,795 00
1846 .....	401,470		48,257 50		449,727 50
1847 .....	322,025		39,460 00		361,485 00
1848 .....	237,325		34,427 50		271,752 50
1849 .....	195,180		27,362 50	\$21,588	244,130 50
1850 .....	219,750		30,370 00	8,382	258,502 00
1851 .....	313,550		28,160 00	9,882	351,592 00
1852 .....	457,260		10,195 00	6,360	473,815 00
1853 .....	448,390		7,945 00	6,583	462,918 00
1854 .....	282,065	\$3,360	4,400 00	2,935	292,760 00
1855 .....	112,160		2,807 50	1,811	116,778 50
1856 .....	98,930		2,185 00	1,460	102,575 00
1857* .....	27,350		3,660 00	1,896	32,906 00
1858 .....	96,280		2,250 00	1,637	100,167 00
1859 .....	57,020		1,605 00	6,957	65,582 00
1860 .....	64,000		4,005 00	1,472	69,477 00
To February 28, 1861 .....	59,380			1,566	60,946 00
Total .....	5,545,055	3,360	494,625 00	72,529	6,115,569 00

\* First six months.



## XXXI.—STATEMENT OF COINAGE OF THE MINTS OF UNITED STATES, &amp;c.—Continued.

[Statement of coinage at the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Year.	GOLD.			Total value.
	Half eagles.	Quarter eagles.	Dollars.	
1838.....	\$64,430	\$19,735 00	.....	\$84,165 00
1839.....	117,335	45,432 50	.....	162,767 50
1840.....	94,970	32,085 00	.....	127,055 00
1841.....	107,335	25,702 50	.....	133,037 50
1842.....	137,400	21,605 00	.....	159,005 00
1843.....	221,765	65,240 00	.....	287,005 00
1844.....	118,155	29,055 00	.....	147,210 00
1845.....	.....	.....	.....	.....
1846.....	64,975	12,020 00	.....	76,995 00
1847.....	420,755	58,065 00	.....	478,820 00
1848.....	322,360	41,970 00	.....	364,330 00
1849.....	324,115	25,550 00	\$11,634	361,299 00
1850.....	317,955	22,870 00	6,966	347,791 00
1851.....	245,880	37,307 50	41,267	324,454 50
1852.....	362,870	24,430 00	9,434	396,734 00
1853.....	327,855	.....	11,515	339,370 00
1854.....	196,415	18,237 50	.....	214,652 50
1855.....	198,940	9,192 50	9,803	217,935 50
1856.....	142,285	19,782 50	.....	162,067 50
1857*.....	65,685	.....	13,280	78,965 00
1858.....	155,330	22,640 00	.....	177,970 00
1859.....	197,500	.....	5,235	202,735 00
1860.....	115,025	18,672 50	.....	133,697 50
To March 31, 1861.....	70,580	.....	.....	70,580 00
Total.....	4,389,915	549,592 50	109,134	5,048,641 50

\* First six months.

**XXXI.—STATEMENT OF COINAGE OF THE MINTS OF THE UNITED STATES**

[Statement of coinage of the Mint at San Francisco]

Year.	GOLD.						SILVER.	
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Dollars.	Trade dollars.
1854 .....	\$2,829,360	\$1,238,260	\$1,340		\$615	\$14,632		
1855 .....	17,183,500	90,000	305,000	\$19,800				
1856 .....	23,635,000	735,000	470,500	103,500	177,800	24,600		
1857* .....	12,090,000	100,000	235,000	15,000	50,000			
1858 .....	17,718,800	278,000	293,000	27,000	123,000	20,000		
1859 .....	13,782,800	20,000	48,600		20,000	15,000	\$15,000	
1860 .....	11,599,500	100,000	83,500	21,000	72,000	13,000	5,000	
1861 .....	12,286,000	60,000	40,000		35,000			
1862 .....	15,200,000	180,000	90,000		75,000			
1863 .....	17,328,460	90,000	82,500		10,000			
1864 .....	18,946,400	50,000	50,000		22,000			
1865 .....	18,503,200	87,000	60,000		20,640			
1866 .....	17,530,000	305,000	267,100		115,200			
1867 .....	18,020,000	20,000	120,000		65,000			
1868 .....	13,935,000	125,000	125,000		65,000			
1869 .....	18,220,000	115,000	220,000		95,000			
1870 .....	19,195,000	29,300	65,000		23,750	3,000		
1871 .....	17,660,000	80,000	85,000		40,000			
1872 .....	17,400,000	198,000	127,000		65,000			
1873 .....	16,612,000	140,000	180,000		35,000		9,700	
1874 .....	21,960,000	120,000	155,000		67,500			\$2,121,000
1875 .....	26,000,000	100,000	100,000					3,379,000
1876 .....	26,900,000	50,000	45,000		41,500			4,523,000
1877 .....	32,460,000	55,000	32,500		5,000			8,042,000
1878 .....	40,740,000	115,000	101,000		83,500		2,552,000	8,582,000
1879 .....	27,680,000	261,000	834,500		553,750		12,722,000	
1880 .....	19,216,000	4,612,500	4,314,500				7,910,000	
1881 .....	15,300,000	6,310,000	6,890,000				11,460,000	
1882 .....	14,200,000	7,400,000	7,250,000				11,000,000	
1883 .....	26,380,000	380,000					7,350,000	
1884 .....	22,460,000	452,500	631,000				4,800,000	
1885 .....	19,040,000	790,000	1,027,500				2,900,000	
1886 .....	4,870,000	6,940,000	15,270,000				47,000	
Total .....	616,881,020	31,626,560	39,599,540	186,300	1,861,255	90,232	60,770,700	26,647,000

\*First six months.

## BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.

organization, 1854, to June 30, 1886.]

## SILVER.

Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Total gold.	Total silver.	Total value.
					\$4,084,207 00		\$4,084,207 00
\$60,975 00	\$103,100 00				17,598,300 00	\$164,075 00	17,762,375 00
165,500 00	71,500 00				25,146,400 00	177,000 00	25,323,400 00
43,000 00	7,000 00				12,490,000 00	50,000 00	12,540,000 00
109,000 00	15,750 00		\$3,000 00		18,459,800 00	127,750 00	18,587,550 00
231,500 00	43,000 00		9,000 00		13,886,400 00	298,500 00	14,184,900 00
346,500 00	6,000 00		4,000 00		11,889,000 00	361,500 00	12,250,500 00
175,000 00	13,000 00		10,000 00		12,421,000 00	198,000 00	12,619,000 00
589,750 00	30,000 00		21,950 00		15,545,000 00	641,700 00	16,186,700 00
771,000 00	10,750 00		29,125 00	\$5,000 00	17,510,960 00	815,875 00	18,326,835 00
324,000 00	5,000 00		14,000 00	4,500 00	19,068,400 00	347,500 00	19,415,900 00
306,500 00	5,500 00		15,000 00	1,800 00	18,670,840 00	328,800 00	18,999,640 00
245,000 00	4,750 00		21,000 00	10,200 00	18,217,300 00	280,950 00	18,498,250 00
608,000 00	13,000 00		13,000 00		18,225,000 00	634,000 00	18,859,000 00
741,000 00	30,000 00		31,000 00	20,000 00	14,250,000 00	822,000 00	15,072,000 00
368,000 00	19,000 00		19,000 00		18,650,000 00	406,000 00	19,056,000 00
557,000 00			26,000 00	11,500 00	19,316,050 00	594,500 00	19,910,550 00
722,000 00	7,725 00		9,000 00	8,050 00	17,865,000 00	746,775 00	18,611,775 00
883,000 00	12,750 00		36,000 00	23,750 00	17,790,000 00	953,500 00	18,743,500 00
18,500 00	16,000 00		16,000 00	34,300 00	16,967,000 00	94,500 00	17,061,500 00
241,000 00	129,000 00		59,500 00		22,302,500 00	2,550,500 00	24,853,000 00
479,000 00	123,000 00	\$3,000 00	343,000 00		26,200,000 00	4,327,000 00	30,527,000 00
1,772,000 00	1,080,000 00	228,000 00	1,350,000 00		27,036,500 00	8,953,000 00	35,989,500 00
2,825,000 00	2,270,000 00		412,000 00		32,552,500 00	13,549,000 00	46,101,500 00
1,526,000 00	1,130,000 00		78,000 00		41,039,500 00	13,868,000 00	54,907,500 00
					29,329,250 00	12,722,000 00	42,051,250 00
					28,143,000 00	7,910,000 00	36,053,000 00
					28,500,000 00	11,460,000 00	39,960,000 00
					28,850,000 00	11,000,000 00	39,850,000 00
					26,760,000 00	7,350,000 00	34,110,000 00
			50,000 00		23,543,500 00	4,850,000 00	28,393,500 00
			8,799 70		20,857,500 00	2,908,799 70	23,766,299 70
			2,066 20		27,080,000 00	49,066 20	27,129,066 20
14,048,225 00	5,145,825 00	231,000 00	2,580,440 90	119,100 00	690,244,907 00	109,542,290 90	799,787,197 90

**XXXI.—STATEMENT OF COINAGE OF THE MINTS OF THE UNITED STATES**

[Statement of the coinage of the mint at Carson City from its

Year.	GOLD.			SILVER.	
	Double eagles.	Eagles.	Half eagles.	Dollars.	Trade dollars.
1870.....	\$68,580	\$34,480	\$9,450	\$12,158	.....
1871.....	104,440	66,850	59,425	304	.....
1872.....	388,500	38,600	106,250	3,526	.....
1873.....	509,000	56,400	52,000	3,300	.....
1874.....	1,478,700	112,280	81,880	.....	\$409,700
1875.....	1,969,940	119,240	101,915	.....	1,841,700
1876.....	2,767,820	95,290	18,415	.....	1,329,000
1877.....	1,687,700	.....	34,435	.....	221,000
1878.....	771,040	33,320	62,320	1,114,000	410,000
1879.....	253,740	32,440	42,130	1,644,000	.....
1880.....	35,460	44,720	168,610	408,000	.....
1881.....	.....	157,290	187,300	539,000	.....
1882.....	363,420	167,660	252,230	763,000	.....
1883.....	1,133,220	67,640	203,085	1,120,000	.....
1884.....	1,304,820	187,560	119,780	1,164,000	.....
1885.....	992,360	31,690	27,010	776,000	.....
Total.....	13,826,740	1,245,460	1,524,245	7,547,288	4,211,400
To December 31, 1885.....	.....	.....	.....	28,000	.....
Total.....	13,826,740	1,245,460	1,524,245	7,575,288	4,211,400

## BY DENOMINATION OF PIECES FROM THEIR ORGANIZATION—Continued.

from its organization, 1870, to June 30, 1886.]

SILVER.				Total gold.	Total silver.	Total value.
Half dollars.	Quarter dollars.	Twenty cents.	Dimes.			
\$6,400 00	\$1,235 00	.....	.....	\$110,510	\$19,793 00	\$130,303 00
50,208 50	1,722 50	.....	\$640 00	230,715	52,875 00	283,590 00
83,675 00	5,287 50	.....	2,518 00	533,350	95,006 50	628,356 50
212,250 00	4,150 00	.....	4,355 00	617,400	224,055 00	841,455 00
55,780 00	2,240 50	.....	2,245 80	1,672,860	469,986 30	2,142,826 30
167,000 00	.....	\$658 00	88,500 00	2,191,095	2,087,858 00	4,288,953 00
757,000 00	611,000 00	28,000 00	848,000 00	2,881,525	3,573,000 00	6,454,525 00
1,272,000 00	1,147,000 00	.....	916,000 00	1,722,135	3,556,000 00	5,278,135 00
50,000 00	810,000 00	.....	229,000 00	866,680	2,613,000 00	3,479,680 00
.....	.....	.....	.....	328,310	1,844,000 00	1,972,310 00
.....	.....	.....	.....	246,790	408,000 00	654,790 00
.....	.....	.....	.....	344,590	539,000 00	883,590 00
.....	.....	.....	.....	783,310	763,000 00	1,546,310 00
.....	.....	.....	.....	1,403,945	1,120,000 00	2,523,945 00
.....	.....	.....	.....	1,612,170	1,164,000 00	2,776,170 00
.....	.....	.....	.....	1,051,060	776,000 00	1,827,060 00
2,654,313 50	2,582,635 50	28,658 00	2,091,258 80	16,596,445	19,115,553 80	35,711,998 80
.....	.....	.....	.....	.....	28,000 00	28,000 00
2,654,313 50	2,582,635 50	28,658 00	2,091,258 80	16,596,445	19,143,553 80	35,739,998 80

**XXXII.—COINS OF THE UNITED STATES, AUTHORITY FOR COINING,  
AND CHANGES IN WEIGHT AND FINENESS.**

**GOLD COINS.**

*Double eagle.*

Authorized to be coined, act of March 3, 1849.

Weight, 516 grains; fineness, 900.

Total amount coined to close of fiscal year ended June 30, 1886,  
\$1,025,876,120.

*Eagle.*

Authorized to be coined, act of April 2, 1792.

Weight, 270 grains; fineness, 916 $\frac{2}{3}$ .

Weight changed, act of June 28, 1834, to 258 grains.

Fineness changed, act of June 28, 1834, to 899.225.

Fineness changed, act of January 18, 1837, to 900.

Total amount coined to close of fiscal year ended June 30, 1886,  
\$175,809,120.

*Half eagle.*

Authorized to be coined, act of April 2, 1792.

Weight, 135 grains; fineness, 916 $\frac{2}{3}$ .

Weight changed, act of June 28, 1834, to 129 grains.

Fineness changed, act of June 28, 1834, to 899.225.

Fineness changed, act of January 18, 1837, to 900.

Total amount coined to close of fiscal year ended June 30, 1886,  
\$172,985,685.

*Quarter eagle.*

Authorized to be coined, act April 2, 1792.

Weight, 67.5 grains; fineness, 916 $\frac{2}{3}$ .

Weight changed, act of June 28, 1834, to 64.5 grains.

Fineness changed, act of June 28, 1834, to 899.225.

Fineness changed, act of January 18, 1837, to 900.

Total amount coined to close of fiscal year ended June 30, 1886,  
\$28,415,992.50.

*Three-dollar piece.*

Authorized to be coined, act of February 21, 1853.

Weight, 77.4 grains; fineness, 900.

Total amount coined to close of fiscal year ended June 30, 1886, \$1,574,520.

*One dollar.*

Authorized to be coined, act March 3, 1849.

Weight, 25.8 grains; fineness, 900.

Total amount coined to close of fiscal year ended June 30, 1886,  
\$19,397,091.

**XXXII.—COINS OF THE UNITED STATES, AUTHORITY FOR COINING,  
AND CHANGES IN WEIGHT AND FINENESS—Continued.****SILVER COINS.***Dollar.*

Authorized to be coined, act of April 2, 1792.  
Weight, 416 grains; fineness, 892.4.  
Weight changed, act of January 18, 1837, to 412½ grains.  
Fineness changed, act of January 18, 1837, to 900.  
Coinage discontinued, act of February 12, 1873.  
Total amount coined to February 12, 1873, \$8,045,838.  
Coinage reauthorized, act of February 23, 1878.  
Amount coined from March 1, 1878, to June 30, 1886, \$233,723,286 (including \$1,837 recoined).

*Trade dollar.*

Authorized to be coined, act of February 12, 1873.  
Weight, 420 grains; fineness, 900.  
Coinage limited to export demand, joint resolution July 22, 1876.  
Total amount coined to close of fiscal year ended June 30, 1886, \$35,965,924.

*Half dollar.*

Authorized to be coined, act of April 2, 1792.  
Weight, 208 grains; fineness, 892.4.  
Weight changed, act of January 18, 1837, to 206½ grains.  
Fineness changed, act of January 18, 1837, to 900.  
Weight changed, act of February 21, 1853, to 192 grains.  
Weight changed, act of February 12, 1873, to 12½ grams, or 192.9 grains.  
Total amount coined to close of fiscal year ended June 30, 1886, \$122,771,345.

*Quarter dollar.*

Authorized to be coined, act of April 2, 1792.  
Weight, 104 grains; fineness, 892.4.  
Weight changed, act of January 18, 1837, to 103½ grains.  
Fineness changed, act of January 18, 1837, to 900.  
Weight changed, act of February 21, 1853, to 96 grains.  
Weight changed, act of February 12, 1873, to 6½ grams, or 96.45 grains.  
Total amount coined to close of fiscal year ended June 30, 1886, \$38,496,723.75.

*Twenty-cent piece.*

Authorized to be coined, act of March 3, 1875.  
Weight, 5 grams, or 77.16 grains; fineness, 900.  
Coinage prohibited, act of May 2, 1878.  
Total amount coined, \$271,000.

**XXXII.—COINS OF THE UNITED STATES, AUTHORITY FOR COINING,  
AND CHANGES IN WEIGHT AND FINENESS—Continued.**

**SILVER COINS—Continued.**

*Dime.*

Authorized to be coined, act of April 2, 1792.  
Weight, 41.6 grains; fineness, 892.4.  
Weight changed, act of January 18, 1837, to 41½ grains.  
Fineness changed, act of January 18, 1837, to 900.  
Weight changed, act of February 21, 1853, to 38.4 grains.  
Weight changed, act of February 12, 1873, to 24 grams, or 38.58 grains.  
Total amount coined to close of fiscal year ended June 30, 1886,  
\$18,785,608.10.

*Half dime.*

Authorized to be coined, act of April 2, 1792.  
Weight, 20.8 grains; fineness, 892.4.  
Weight changed, act of January 18, 1837, to 20½ grains.  
Fineness changed, act of January 18, 1837, to 900.  
Weight changed, act of February 21, 1853, to 19.2 grains.  
Coinage discontinued, act of February 12, 1873.  
Total amount coined, \$4,906,946.90.

*Three-cent piece.*

Authorized to be coined, act of March 3, 1851.  
Weight, 12½ grains; fineness, 750.  
Weight changed, act of March 3, 1853, to 11.52 grains.  
Fineness changed, act of March 3, 1853, to 900.  
Coinage discontinued, act of February 12, 1873.  
Total amount coined, \$1,281,850.20.

**MINOR COINS.**

*Five cent (nickel).*

Authorized to be coined, act of May 16, 1866.  
Weight, 77.16 grains, composed of 75 per cent. copper and 25 per cent.  
nickel.  
Total amount coined to close of fiscal year ended June 30, 1886,  
\$8,139,295.60.

*Three cent (nickel).*

Authorized to be coined, act of March 3, 1865.  
Weight, 30 grains, composed of 75 per cent. copper and 25 per cent.  
nickel.  
Total amount coined to close of fiscal year ended June 30, 1886, \$891,009.

*Two cent (bronze).*

Authorized to be coined, act of April 22, 1864.  
Weight, 96 grains, composed of 95 per cent. copper and 5 per cent. tin  
and zinc.  
Coinage discontinued, act of February 12, 1873.  
Total amount coined, \$912,020.



**XXXII.—COINS OF THE UNITED STATES, AUTHORITY FOR COINING,  
AND CHANGES IN WEIGHT AND FINENESS—Continued.****MINOR COINS—Continued.***Cent (copper).*

Authorized to be coined, act of April 2, 1792.

Weight, 264 grains.

Weight changed, act of January 14, 1793, to 208 grains.

Weight changed by proclamation of the President January 26, 1796, in conformity with act of March 3, 1795, to 168 grains.

Coinage discontinued, act of February 21, 1857.

Total amount coined, \$1,562,887.44.

*Cent (nickel).*

Authorized to be coined, act of February 21, 1857.

Weight, 72 grains, composed of 88 per cent. copper and 12 per cent. nickel.

Coinage discontinued, act of April 22, 1864.

Total amount coined, \$2,007,720.

*Cent (bronze).*

Coinage authorized, act of April 22, 1864.

Weight, 48 grains, composed of 95 per cent. copper and 5 per cent. tin and zinc.

Total amount coined to close of fiscal year ended June 30, 1886, \$3,928,127.94.

*Half cent (copper).*

Authorized to be coined, act of April 2, 1792.

Weight, 132 grains.

Weight changed, act of January 14, 1793, to 104 grains.

Weight changed by proclamation of the President, January 26, 1796, in conformity with act of March 3, 1795, to 84 grains.

Coinage discontinued, act of February 21, 1857.

Total amount coined, \$39,926.11.

**XXXXIII.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES. ALSO 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, 1886.**

Locality.	Gold.	Silver.	Total.
Alabama .....	\$226,974 58	\$64 02	\$227,038 60
Alaska .....	263,664 17	2,195 01	265,859 18
Arizona .....	4,005,061 03	13,515,770 65	17,520,831 68
California .....	740,061,407 17	3,925,546 95	743,986,954 12
Colorado .....	50,087,096 25	23,910,646 24	73,997,742 49
Dakota .....	25,912,704 26	552,639 59	26,465,343 85
Georgia .....	8,415,475 79	3,461 54	8,418,937 33
Idaho .....	23,242,403 89	1,397,222 91	23,639,626 80
Indiana .....	40 13		40 13
Maine .....	5,638 20	22 00	5,660 20
Maryland .....	4,848 57	3 24	4,851 81
Massachusetts .....		917 56	917 56
Michigan .....	23,029 71	3,629,325 39	3,652,355 10
Montana .....	57,942,047 01	13,588,327 90	71,530,374 91
Nebraska .....	651 63	6 18	657 81
Nevada .....	23,402,999 35	92,818,836 47	116,221,835 82
New Hampshire .....	11,020 55		11,020 55
New Mexico .....	2,434,412 84	5,555,100 10	7,989,512 94
North Carolina .....	11,068,347 20	49,179 87	11,117,527 07
Oregon .....	18,747,932 24	60,386 62	18,808,318 86
Pennsylvania .....	1,138 34	2,588 47	3,726 81
South Carolina .....	1,599,890 33	1,244 70	1,601,135 03
Tennessee .....	87,665 93	10 15	87,676 08
Texas .....	2,147 40	2,739 03	4,886 43
Utah .....	783,343 95	18,973,228 37	19,756,572 32
Vermont .....	85,598 21	49 94	85,648 15
Virginia .....	1,715,578 01	222 29	1,715,800 30
Washington Territory .....	398,181 95	1,772 97	399,954 92
Wyoming .....	753,768 86	12,126 16	765,895 02
Other sources or not reported .....	37,169,366 65	41,793,414 43	78,962,781 08
Total unrefined .....	1,013,452,524 20	219,797,048 75	1,233,249,572 95
Refined bullion .....	288,183,599 24	165,984,502 64	454,168,101 88
	1,301,636,123 44	385,781,551 39	1,687,417,674 83

**XXXIV.—DEPOSITS FOR GOLD AND SILVER BARS PREPARED BY THE U. S. MINTS AND THE ASSAY OFFICE AT NEW YORK, AND BY PRIVATE REFINERS, DURING THE CALENDAR YEAR 1885, PRESUMABLY FOR USE IN THE ARTS AND MANUFACTURES.**

**GOLD.**

	Coin.	Foreign bullion.	Domestic bullion.	Old plate, &c.	Deposits for large bars not for use of man- ufacturers, re- deposited for small bars for use by manu- facturers.	Total.
New York As- say Office...	\$65,270 51	\$439,932 05	\$2,026,426 85	\$579,289 41	\$2,363,907 60	\$5,474,826 42
Philadelphia Mint.....		397,466 10	.....	60,942 66	.....	458,408 76
San Francisco Mint.....		.....	.....	.....	.....	.....
Private re- fineries.....	345,055 00	.....	1,272,606 00	310,695 00	.....	1,928,356 00
Total...	410,325 51	837,398 15	3,299,032 85	950,927 07	2,363,907 60	7,861,591 18

**SILVER.**

New York As- say Office...	\$63,391 72	\$752,827 02	\$3,680,588 00	\$184,015 32	.....	\$4,680,822 06
Philadelphia Mint.....			27,399 60	14,621 09	.....	42,020 69
San Francisco Mint.....				569 51	.....	569 51
Private re- fineries.....	15,212 00	.....	395,238 00	120,378 00	.....	530,828 00
Total...	78,603 72	752,827 02	4,103,225 60	319,583 92	.....	5,254,240 26

XXXV.—TABLE SHOWING THE VALUE OF THE FOREIGN GOLD COINS DE

Countries of coinage.	Denomination of coins.	1875.	1876.	1877.	1878.	1879.
Argentina Republic.....	5 pesos.....					
Australia.....	Sovereigns.....					
Austria.....	20 francs.....					
Do.....	Ducats.....	\$1,213 15				
Bolivia.....	Doubloons.....		\$2,502 67			
Brazil.....	Coins.....	189 84				
Central American States.....	Doubloons.....			\$745 29	\$2,273 22	
Do.....	Mixed coins.....					
Chili.....	10 pesos.....	5,006 20	22,893 54	4,345 55	181 34	
Do.....	Doubloons.....	2,346 79		700 59	723 52	
Do.....	Condores.....	1,576 95				
Do.....	Pesos.....		2,838 33			
Costa Rica.....	20 pesos.....					
Do.....	10 pesos.....	262 53	3,870 55			\$580 87
Do.....	5 pesos.....	885 67	1,711 36			
Do.....	Doubloons.....					
Do.....	2 pesos.....					
Do.....	Peso.....					
France.....	20 francs.....	576 84			442 11	32,945,219 10
Do.....	Napoleons.....	3,073 79			41,486 23	106,754 98
Germany.....	20-mark pieces.....		11,868 60	41,200 66	96,830 22	726,176 49
Do.....	10-mark pieces.....					
Do.....	10 thalers.....				1,223 19	
Great Britain.....	Sovereigns.....	748,884 51	53,505 40	29,381 11	256,348 40	334,425 17
Guatemala.....	20 pesos.....	7,614 03			962 86	231 23
Do.....	10 pesos.....					
Do.....	5 pesos.....					
Do.....	4 pesos.....					
Do.....	Peso.....	1,095 12		469 08		
Japan.....	Yens.....		1,194 42	132,849 49		
Mexico.....	20 pesos.....	413,486 07	200,157 55	227,518 16	177,446 18	132,455 47
Do.....	10 pesos.....	14,481 04				
Do.....	Peso.....					274 67
Do.....	Doubloons.....	270,009 64		355,904 48	135,228 40	60,215 43
Do.....	Doubloons and pesos.....					
Do.....	1 doubloons.....				654 60	
Netherlands.....	10 guilders.....	693 18			1,291 70	577 80
Peru.....	20 soles.....	5,326 22	15,845 65	596 26	695 43	183 63
Do.....	Doubloons.....	125 36				
Do.....	Soles.....					
Russia.....	5 roubles.....		700,460 93		357 88	2,438 88
Do.....	Imperials.....					4,340 55
Do.....	1 imperials.....					
Do.....	3 roubles.....				4,748 47	
Scandinavian Union.....	20 kroners.....	313 13	3,601 66	1,619 11	5,637 50	5,998 87
Spain.....	Doubloons.....	7,668 54	1,250 64	3,875 32	665 30	2,149,719 71
Do.....	1 doubloons.....					52,573 14
Do.....	1 doubloons.....					199,685 45
Do.....	Escudos.....					
Do.....	100 reals.....	1,368 93	5,944 96		308 72	
Do.....	Isabellines.....					
Do.....	25 pesetas.....			384 72	5,672 57	37,365 09
South America.....	Doubloons.....	24,123 51				
Do.....	Mixed.....					
Turkey.....	100 piastres.....					
United States of Colombia.....	20 pesos.....	4,878 71	11,659 67	4,645 84	281 85	2,251 17
Do.....	10 pesos.....	907 19	2,980 20			
Do.....	5 pesos.....		2,965 05			
Do.....	Mixed.....		764 40		498 74	
Do.....	Condores.....		948 36	7,225 93	333 58	286 29
Do.....	Doubloons.....	15,338 93	777 48	2,806 27	2,399 35	446 64
Do.....	Popayans.....			1,570 10	1,556 99	474 98
Totals.....		1,531,545 87	1,047,741 42	815,837 96	738,248 35	36,762,475 61

DEPOSITED AT THE UNITED STATES ASSAY OFFICE AT NEW YORK, 1875-'85.

1880.	1881.	1882.	1883.	1884.	1885.	Total of each denomination of coins.	Total by countries of coinage.
					\$453,138 06	\$453,138 06	\$453,138 06
				\$1,658 54		1,658 54	1,658 54
				96,420 84		96,420 84	
						1,213 15	97,633 99
						2,502 67	2,502 67
						189 84	189 84
						3,018 51	
					15,574 33	15,574 33	18,592 84
\$212 23		\$227 10				32,865 96	
1,478 42						5,249 32	
						1,576 95	
						2,838 33	42,530 56
220 57						220 57	
1,626 00	\$12,701 56	2,920 96	\$31,887 49	202 89	40,073 15	93,926 00	
1,075 61						3,672 64	
		4,708 06				4,708 06	
157 37						157 37	
230 04						230 04	102,914 68
27,558,022 61	3,960,258 00		92,604 80	25,008 46		64,282,131 92	
						151,315 00	64,433,446 92
3,366,941 57	2,464,482 87	351,194 92	370,731 29	108,215 16		12,537,641 78	
404,511 89	2,850 29					407,362 18	
						1,223 19	12,946,227 15
710,986 22	4,079,583 80	792,122 79	521,946 90	124,847 72	792,294 09	8,444,326 12	8,444,326 12
2,056 55						10,894 97	
891 26						991 26	
751 07						751 07	
230 30						230 30	
					288 42	1,852 62	14,720 72
625,985 45	448,626 16					2,208,655 52	2,208,655 52
65,626 41	168,468 75	46,019 36	47,337 02	104,151 06	192,295 98	1,774,972 01	
						14,481 04	
						274 67	
36,855 86	53,809 30	24,641 14	874 76	12,770 53	78,750 94	1,029,060 48	
					26,331 46	26,331 46	
						654 60	2,845,774 26
469 07	2,195,267 71	63,312 52	360 73			2,261,972 71	2,261,972 71
	402 80					23,049 99	
						125 36	
					1,229 19	1,229 19	24,404 54
458,744 75	12,019,108 15		199,054 24			14,380,164 83	
						4,340 55	
7,563 56						7,563 56	
						4,748 47	14,396,817 41
1,160 43		395 75	19,671 96			38,398 41	38,398 41
43,908 85	1,484,244 38	24,825 46	3,039,522 22	3,716,231 02	687,437 13	11,159,348 57	
				5,726 60		58,299 74	
				73,230 50		272,915 95	
	33,476 60		28,476 74			61,953 34	
			33,729 30		493 32	41,845 23	
			144,679 18	129,155 07	32,116 43	305,950 68	
5,978 68	16,198 36	6,376 19	1,986,594 71	1,771 81	46,227 74	2,106,569 87	14,066,883 38
						24,123 51	
					7,512 75	7,512 75	31,636 26
178 55						178 55	178 55
3,949 18	231 29	2,336 19				30,293 90	
		2,216 68				6,104 07	
						2,965 05	
	900 24	2,257 24			942 23	5,362 85	
287 46						9,081 62	
4,816 46	1,581 27	3,849 27		2,004 37	791 89	34,871 93	
						3,602 07	92,221 49
0,005,017 23	26,942,191 53	1,327,403 63	6,517,471 34	4,401,394 57	2,375,497 11	122,464,824 62	122,464,824 62

**XXXVI.—STATEMENT OF THE VALUE OF THE FOREIGN GOLD COINS DEPOSITED AT THE MINT OF THE UNITED STATES, SAN FRANCISCO, CALIFORNIA, DURING EACH OF THE EIGHT FISCAL YEARS, BEGINNING JULY 1, 1878, AND ENDING JUNE 30, 1886.**

Countries.	Fiscal year 1878-'79.	Fiscal year 1879-'80.	Fiscal year 1880-'81.	Fiscal year 1881-'82.	Fiscal year 1882-'83.
English (sovereigns)...	\$13,531 27	\$59,933 34	\$132,296 30	\$1,987,641 68	\$1,626,502 6 <sub>2</sub>
Japan .....	4,205 22	249,954 04	821,885 60	660,753 97	588,514 5 <sub>9</sub>
Mixed foreign .....	24,469 43	59,254 25	37,472 52	86,293 56	209,766 10
Mexico .....	70,317 1 <sub>7</sub>	83,914 49	83,113 12	78,748 01	86,319 03
Central America .....		4,480 35		8,550 72	10,252 04
France .....	1,369 63	7,089 44	9,189 56	4,461 50	2,621 62
Guatemala .....		694 57	1,390 70	13,225 94	
England .....		13,768 59	1,004 80		
Chili .....	752 97	1,559 94		2,502 72	975 18
Costa Rica .....			2,051 89	971 28	1,845 74
Spain .....		1,205 64	894 57	542 55	410 42
Peru .....				805 97	1,939 12
South America .....	1,161 56	600 63			
Germany .....				1,354 59	
United States of Co- lombia .....		1,593 93			
New Granada .....				402 29	
United States of Co- lombia and Bolivia .....				219 31	
Bolivia .....		201 41			
Mixed foreign and mul- tilated United States coins .....		2,933 49		8,060 52	25,863 99
Total .....	115,807 25	486,984 11	1,089,299 06	2,854,474 61	2,555,010 45

Countries.	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	Total, July 1, 1878, to June 30, 1886.
English (sovereigns)...	\$2,427,568 49	\$619,799 24	\$3,641,894 17	\$10,509,167 11
Japan .....	511,893 30	410,946 88	60,340 53	3,307,994 13
Mixed foreign .....	191,400 40	87,351 36	21,102 85	717,050 47
Mexico .....	56,678 18	127,919 11	74,120 42	661,129 53
Central America .....	13,854 15	2,734 16	8,265 85	48,137 27
France .....	1,035 83	511 98	152 33	26,431 89
Guatemala .....	154 81			15,466 02
England .....				14,773 39
Chili .....			1,124 19	6,715 00
Costa Rica .....				4,868 91
Spain .....	563 40		1,234 14	4,850 72
Peru .....				2,745 09
South America .....		243 61		2,005 80
Germany .....	267 24			1,621 88
United States of Co- lombia .....				1,593 93
New Granada .....				402 29
United States of Co- lombia and Bolivia .....				219 31
Bolivia .....				201 41
Mixed foreign and mul- tilated United States coins .....	16,880 57	13,233 28	3,797 28	70,769 13
Total .....	3,219,796 87	1,262,739 62	3,812,031 76	15,396,143 23

**XXXVII.—STATEMENT OF THE VALUE OF THE FOREIGN SILVER COINS  
DEPOSITED AT THE MINT OF THE UNITED STATES, SAN FRANCISCO, CAL.,  
DURING EACH OF THE EIGHT FISCAL YEARS BEGINNING JULY 1, 1878,  
AND ENDING JUNE 30, 1886.**

Countries.	Fiscal year 1878-'79.	Fiscal year 1879-'80.	Fiscal year 1880-'81.	Fiscal year 1881-'82.	Fiscal year 1882-'83.
Central America.....	.....	.....	\$128,099 05	\$241 99	\$405 78
Mixed foreign.....	\$9,084 26	\$8,768 26	3,679 70	3,864 52	4,087 49
Mexico.....	6,648 84	1,500 04	3,155 91	1,153 17	2,130 85
South America.....	.....	287 35	4,285 84	119 30	9,469 98
Chili.....	994 82	536 17	.....	.....	.....
Peru.....	.....	115 51	.....	.....	.....
Spain.....	.....	.....	140 49	.....	1,265 55
Japan.....	.....	661 22	600 95	.....	.....
England.....	.....	.....	.....	.....	137 47
Mixed foreign and mu- tilated United States coin.....	.....	.....	.....	3,006 69	2,708 49
Total.....	16,727 92	11,868 55	139,961 94	8,385 67	20,205 61

Country.	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	Total, July 1, 1878, to June 30, 1886.
Central America.....	.....	.....	.....	\$128 746 82
Mixed foreign.....	\$3,178 07	\$467 11	.....	33,129 41
Mexico.....	5,788 95	8,787 00	.....	29,164 76
South America.....	3,640 92	.....	.....	17,803 39
Chili.....	439 77	79 13	.....	2,049 89
Peru.....	131 08	1,558 45	.....	1,805 04
Spain.....	.....	.....	.....	1,406 04
Japan.....	.....	.....	.....	1,262 17
England.....	.....	.....	.....	137 47
Mixed foreign and mu- tilated United States coin.....	1,780 54	4,302 57	.....	11,798 29
Total.....	14,959 33	15,194 26	.....	227,303 28

**XXXVIII.**—STATEMENT SHOWING THE COINAGE, IMPORTS AND EXPORTS  
OF TRADE DOLLARS BY FISCAL YEARS.

Fiscal years.	Coinage mint at Philadel- phia.	Coinage mints at San Fran- cisco and Carson.	Total coinage.	Imports at New York.	Imports at San Fran- cisco.	Total imports.	Total coinage and imports.
1874 .....	\$1,058,200	\$2,530,700	\$3,588,900	.....	.....	.....	\$3,588,900
1875 .....	476,800	5,220,700	5,697,500	.....	.....	.....	5,697,500
1876 .....	280,050	5,852,000	6,132,050	.....	.....	.....	6,132,050
1877 .....	899,900	8,263,000	9,162,900	.....	.....	.....	9,162,900
1878 .....	2,386,010	8,992,000	11,378,010	.....	.....	.....	11,378,010
1879 .....	642	.....	642	*\$1,200,000	.....	\$1,200,000	1,200,642
1880 .....	2,473	.....	2,473	699,080	\$83,935	783,015	785,488
1881 .....	1,083	.....	1,083	60,797	31,000	91,797	92,880
1882 .....	1,102	.....	1,102	.....	.....	.....	1,102
1883 .....	1,000	.....	1,000	.....	.....	.....	1,000
1884 .....	264	.....	264	.....	.....	.....	264
1885 .....	.....	.....	.....	.....	.....	.....	.....
<b>Total ....</b>	<b>5,107,524</b>	<b>30,858,400</b>	<b>35,965,924</b>	<b>1,959,877</b>	<b>114,935</b>	<b>2,074,812</b>	<b>38,040,736</b>

Fiscal years.	Exports at New York.	Exports at San Francisco.	Ex- ports at other ports.	Total exports.	Total imports and coinage.	Excess of imports and coin- age over exports.	Excess of exports over imports and coinage.	Net excess of coinage and im- ports over exports.
1874 .....	\$900,000	\$2,100,000	.....	\$3,000,000	\$3,588,900	\$588,900	.....	.....
1875 .....	1400,000	4,400,000	.....	4,800,000	5,697,500	897,500	.....	.....
1876 .....	280,000	4,500,000	.....	4,780,000	6,132,050	1,352,050	.....	.....
1877 .....	417,938	8,254,658	.....	8,672,596	9,162,900	490,304	.....	.....
1878 .....	937,015	4,228,991	.....	5,166,006	11,378,010	6,212,004	.....	.....
1879 .....	21,875	1,216,874	.....	1,238,749	1,200,642	.....	\$38,107	.....
1880 .....	.....	43,383	.....	43,383	785,488	742,105	.....	.....
1881 .....	.....	20	.....	20	92,880	92,860	.....	.....
1882 .....	.....	.....	\$3,600	3,600	1,102	.....	2,498	.....
1883 .....	.....	.....	1,000	1,000	1,000	.....	.....	.....
1884 .....	225,500	.....	.....	225,500	264	.....	225,236	.....
1885 .....	1,055,600	17,550	.....	1,073,150	.....	.....	1,073,150	.....
<b>Total ....</b>	<b>4,237,928</b>	<b>24,761,476</b>	<b>4,600</b>	<b>29,004,004</b>	<b>38,040,736</b>	<b>10,375,723</b>	<b>1,338,991</b>	<b>\$9,036,732</b>

\* Estimated from imports of silver coin from China to England, and from the latter coun-  
try to the United States.

Estimated from exports of silver coin to England, Hong-Kong, China and Japan.



**XXXIX.—NUMBER OF TRADE DOLLARS COINED, IMPORTED, AND EXPORTED PRIOR TO THE JOINT RESOLUTION OF JULY 22, 1876, AND SINCE.**

	Prior to demonetization, July, 1876.	From July, 1876, to June 30, 1878.	From July 1, 1878 to date. (Proof pieces.)	Total.
Coined.....	15,631,000	20,328,360	6,564	35,965,924
Imported.....		2,074,812		2,074,812
Exported.....	12,580,000	16,424,004		29,004,004
Excess of coinage and imports over exports.....	3,051,000	5,985,732		9,036,732

**RECAPITULATION.**

Coinage prior to July 22, 1876.....	\$15,631,000
Exported prior to July 22, 1876 .....	12,580,000
Balance not exported.....	\$3,051,000
Coinage since July 22, 1876.....	20,334,924
Imported since July 22, 1876.....	2,074,812
Total .....	22,409,736
Exported since July 22, 1876.....	16,424,004
Balance not exported .....	5,985,732
Total not exported.....	9,036,732
Minimum remelted at United States mints .....	500,000
Probably taken out by Chinese .....	1,500,000
	2,000,000
Estimated amount in the country.....	7,036,732

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE YEAR ENDED JUNE 30, 1886.**

(Reported by Chief of Bureau of Statistics.)

**IMPORTS.**

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver bullion.
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1885.....	\$17,615	\$11,253	\$28,868	\$2,100	\$13,200	\$15,300	\$44,168
August, 1885.....	123,316	27,625	150,941		33,645	33,645	184,586
September, 1885.....	696,391	24,032	720,423	7,605	27,000	34,605	755,028
October, 1885.....	13,040	26,538	39,578	2,804	21,410	24,214	63,792
November, 1885.....	18,610	21,652	40,262	9,680	13,400	23,080	63,342
December, 1885.....	2,733	20,635	23,368	408	25,750	26,158	49,526
January, 1886.....	8,076	33,707	41,783	200	8,492	8,692	50,475
February, 1886.....	1,838	27,885	29,723		13,435	13,435	43,158
March, 1886.....	150	17,943	18,093	12,550	23,800	36,350	54,443
April, 1886.....		10,940	10,940	2,000	26,370	28,370	39,310
May, 1886.....	6,191	19,062	25,253	3,000	23,637	26,637	51,890
June, 1886.....	4,236	13,071	17,307	16,500	16,100	32,600	49,907
Total.....	892,196	254,343	1,146,539	56,847	246,239	303,086	1,449,625
SAN FRANCISCO.							
July, 1885.....		30,023	30,023	47,535	88,025	135,560	165,583
August, 1885.....		30,889	30,889		141,256	141,256	172,145
September, 1885.....		63,762	63,762	76,585	47,995	124,580	188,342
October, 1885.....		373,662	373,662	59,957	114,623	174,580	548,242
November, 1885.....		393,173	393,173	12,200	109,458	121,658	514,831
December, 1885.....		748,374	748,374	107,442	106,261	213,703	962,077
January, 1886.....		381,785	381,785		139,658	139,658	521,443
February, 1886.....	11,960	19,780	31,740	16,256	162,419	178,675	210,415
March, 1886.....		21,900	21,900	102,080	94,591	196,671	218,571
April, 1886.....	3,300	34,266	37,566	12,150	125,195	137,345	174,911
May, 1886.....		46,953	46,953		159,701	159,701	206,654
June, 1886.....		53,299	53,299	5,050	151,205	156,255	209,554
Total.....	15,260	2,197,866	2,213,126	439,255	1,440,387	1,879,642	4,092,768
ALL OTHER PORTS.							
July, 1885.....	21,310	8,977	30,287	268,253	21,010	289,263	319,550
August, 1885.....	72,206	19,353	91,559	118,179	19,688	137,867	229,426
September, 1885.....	150,344	484	150,828	96,733	8,998	105,731	256,559
October, 1885.....	29,000	12,623	41,623	156,781	16,426	173,207	214,830
November, 1885.....	41,371	2,900	44,271	138,392	9,881	148,273	192,544
December, 1885.....	64,489	5,818	70,307	95,102	14,151	109,253	179,560
January, 1886.....	48,590	1,300	49,890	142,360	7,725	150,085	199,975
February, 1886.....		8,255	8,255	154,733	9,875	164,608	172,863
March, 1886.....	19,619	7,760	27,379	192,955	15,144	208,099	235,478
April, 1886.....	66,814	50	66,864	103,910	8,716	112,626	179,490
May, 1886.....	52,959	17,760	70,719	210,238	27,688	237,926	308,645
June, 1886.....	61,511	300	61,811	105,072	26,700	131,772	193,583
Total.....	628,213	85,580	713,793	1,782,708	186,002	1,968,710	2,682,503
Total imp'ts (bullion)	1,535,669	2,537,789	4,073,458	2,278,810	1,872,628	4,151,438	8,224,896

# XX.—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.							
July, 1885 .....	\$67, 684	\$338, 254	\$405, 938	\$48, 572	\$118, 242	\$166, 814	\$572, 752
August, 1885 .....	73, 637	62, 653	136, 290	65, 554	97, 914	163, 468	299, 758
September, 1885 .....	318, 409	1, 211, 766	1, 530, 175	45, 237	115, 040	160, 277	1, 690, 452
October, 1885 .....	103, 450	250, 642	354, 092	36, 729	103, 619	140, 348	494, 440
November, 1885 .....	111, 724	3, 687, 640	3, 799, 364	26, 168	21, 143	47, 311	3, 846, 675
December, 1885 .....	150, 653	2, 893, 299	3, 043, 952	18, 296	260, 063	278, 359	3, 322, 311
January, 1886 .....	77, 239	936, 485	1, 013, 724	31, 245	17, 806	49, 051	1, 062, 775
February, 1886 .....	96, 368	769, 591	865, 959	43, 218	64, 814	108, 032	973, 991
March, 1886 .....	191, 844	501, 310	693, 154	49, 986	84, 604	134, 590	827, 744
April, 1886 .....	62, 046	316, 262	378, 308	35, 725	128, 000	163, 725	542, 033
May, 1886 .....	60, 450	6, 898	67, 338	33, 492	84, 949	118, 441	185, 779
June, 1886 .....	35, 303	7, 025	42, 328	31, 522	67, 672	99, 194	141, 522
Total .....	1, 348, 807	10, 781, 815	12, 130, 622	465, 744	1, 163, 866	1, 629, 610	13, 760, 232
SAN FRANCISCO.							
July, 1885 .....	30, 181	25, 194	55, 375	1, 083	31, 412	32, 495	87, 870
August, 1885 .....	42, 546	257, 234	299, 780	2, 847	163, 718	166, 565	466, 345
September, 1885 .....	12, 039	495, 267	507, 306	1, 609	84, 636	86, 245	593, 551
October, 1885 .....	20, 111	455, 051	475, 162	3, 246	46, 372	49, 618	524, 780
November, 1885 .....	3, 539	800, 942	804, 481	.....	58, 328	58, 328	862, 809
December, 1885 .....	34, 461	1, 656, 851	1, 688, 312	5, 999	103, 027	109, 026	1, 797, 338
January, 1886 .....	4, 900	186, 079	190, 979	1, 363	48, 109	49, 472	240, 451
February, 1886 .....	7, 527	6, 553	14, 080	440	57, 231	57, 671	71, 751
March, 1886 .....	52, 177	11, 733	63, 910	743	95, 638	96, 381	160, 291
April, 1886 .....	13, 385	20, 316	33, 701	2, 782	84, 186	86, 968	120, 669
May, 1886 .....	6, 559	10, 074	16, 633	2, 331	87, 772	90, 103	106, 736
June, 1886 .....	27, 382	47, 574	74, 956	2, 360	83, 521	85, 881	160, 837
Total .....	251, 807	3, 972, 868	4, 224, 675	24, 803	943, 950	968, 753	5, 193, 428
ALL OTHER PORTS.							
July, 1885 .....	22, 630	15, 291	37, 921	38	2, 196, 547	2, 196, 585	2, 234, 506
August, 1885 .....	.....	24, 448	24, 448	1, 160	1, 490, 750	1, 491, 910	1, 516, 358
September, 1885 .....	8, 500	5, 122	13, 622	2, 669	193, 858	196, 527	210, 149
October, 1885 .....	2, 170	37, 524	39, 694	2, 705	1, 360, 557	1, 363, 262	1, 402, 956
November, 1885 .....	105	14, 702	14, 807	1, 282	824, 649	825, 931	840, 738
December, 1885 .....	17, 254	28, 624	45, 878	5, 527	789, 053	794, 580	840, 458
January, 1886 .....	9, 760	17, 920	27, 680	1, 026	624, 757	625, 783	653, 463
February, 1886 .....	.....	36, 627	36, 627	445	624, 041	624, 486	661, 113
March, 1886 .....	.....	15, 901	15, 901	1, 030	1, 087, 335	1, 088, 365	1, 104, 266
April, 1886 .....	16, 000	7, 372	23, 372	2, 881	595, 816	598, 697	622, 069
May, 1886 .....	5, 767	15, 887	21, 654	6, 293	617, 484	623, 777	645, 431
June, 1886 .....	4, 431	8, 559	12, 990	4, 677	665, 926	670, 603	683, 593
Total .....	86, 617	227, 977	314, 594	29, 733	11, 070, 773	11, 100, 506	11, 415, 100
Total imports (coin) .....	1, 687, 231	14, 982, 660	16, 669, 891	520, 280	13, 178, 589	13, 698, 869	30, 368, 760

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &c.—Continued.**  
**DOMESTIC EXPORTS.**

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver.
	United States mint or assay office, bars.	Other bullion.	Total.	United States mint or assay office, bars.	Other bullion.	Total.	
NEW YORK.							
July, 1885 .....		\$8, 600	\$8, 600		\$1,527,745	\$1,527,745	\$1,536,345
August, 1885 .....		6, 400	6, 400		1, 044, 536	1, 044, 536	1, 050, 936
September, 1885 .....		8, 750	8, 750		939, 533	939, 533	948, 283
October, 1885 .....		19, 080	19, 080		656, 194	656, 194	675, 274
November, 1885 .....		3, 250	3, 250		743, 144	743, 144	746, 394
December, 1885 .....	\$598, 737	300	599, 037		1, 283, 613	1, 283, 613	1, 882, 710
January, 1886 .....	629, 383	853, 648	1, 483, 031		1, 288, 900	1, 288, 900	2, 771, 931
February, 1886 .....	3, 609, 982	13, 320	3, 623, 302		984, 504	984, 504	4, 607, 806
March, 1886 .....	7, 079, 633	107, 846	7, 187, 479		791, 673	791, 673	7, 979, 152
April, 1886 .....	2, 992, 788	99, 120	3, 091, 908		543, 680	543, 680	3, 635, 588
May, 1886 .....	5, 751, 287	1, 400	5, 752, 687		580, 400	580, 400	6, 333, 087
June, 1886 .....	5, 551, 392	3, 490	5, 554, 882		436, 400	436, 400	5, 991, 282
Total .....	26,213,202	1,125,264	27,338,466		10,820,322	10,820,322	38,158,788
SAN FRANCISCO.							
July, 1885 .....		2, 609	2, 609		485, 526	485, 526	498, 135
August, 1885 .....		7, 054	7, 054		531, 514	531, 514	538, 568
September, 1885 .....		4, 000	4, 000		674, 240	674, 240	678, 240
October, 1885 .....				\$57, 007	955, 005	1, 012, 012	1, 012, 012
November, 1885 .....		5, 174	5, 174		750, 046	750, 046	755, 220
December, 1885 .....		2, 364	2, 364	558, 725		558, 725	561, 089
January, 1886 .....		1, 090	1, 090	906, 108		906, 108	907, 198
February, 1886 .....				432, 800		432, 800	432, 800
March, 1886 .....		1, 293	1, 293	661, 200		661, 200	662, 493
April, 1886 .....		100	100	481, 800		481, 800	481, 900
May, 1886 .....				760, 500	620	761, 120	761, 120
June, 1886 .....		2, 940	2, 940	617, 900		617, 900	620, 840
Total .....		26, 624	26, 624	4, 476, 040	3, 396, 951	7, 872, 991	7, 899, 615
ALL OTHER PORTS.							
July, 1885 .....							
August, 1885 .....							
September, 1885 .....							
October, 1885 .....							
November, 1885 .....							
December, 1885 .....							
January, 1886 .....							
February, 1886 .....							
March, 1886 .....							
April, 1886 .....							
May, 1886 .....							
June, 1886 .....							
Total .....							
Total domestic ex-ports (bulletin) .....	26,213,202	1,151,888	27,365,090	4,476,040	14,217,273	18,693,313	46,058,403

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &c.—Continued.**

**FOREIGN EXPORTS.**

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1885							
August, 1885	\$124, 490		\$124, 490	\$7, 900		\$7, 900	\$132, 390
September, 1885	15, 490		15, 490	5, 250		5, 250	20, 740
October, 1885							
November, 1885							
December, 1885		\$360	360				360
January, 1886							
February, 1886							
March, 1886					\$600	600	600
April, 1886							
May, 1886		5, 844	5, 844		23, 500	23, 500	29, 344
June, 1886							
Total	139, 980	6, 204	146, 184	13, 150	24, 100	37, 250	183, 434
SAN FRANCISCO.							
July, 1885							
August, 1885							
September, 1885							
October, 1885							
November, 1885							
December, 1885							
January, 1886							
February, 1886							
March, 1886							
April, 1886							
May, 1886							
June, 1886							
Total							
ALL OTHER PORTS.							
July, 1885							
August, 1885							
September, 1885							
October, 1885							
November, 1885							
December, 1885							
January, 1886							
February, 1886							
March, 1886							
April, 1886							
May, 1886							
June, 1886							
Total							
Total foreign exports (bullion)	139, 980	6, 204	146, 184	13, 150	24, 100	37, 250	183, 434

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.**

**DOMESTIC EXPORTS.**

Ports.	COIN.				
	Gold.	Silver.			Total gold and silver coin.
		Trade dollars.	Other.	Total.	
NEW YORK.					
July, 1885.....	\$30,786	\$183,500	\$5,035	\$188,535	\$219,321
August, 1885.....	61,918	111,900	4,250	116,150	178,068
September, 1885.....	59,118	51,011	6,250	57,261	116,379
October, 1885.....	94,640	1,200	4,800	6,000	100,640
November, 1885.....	213,326	2,350	4,900	7,250	220,576
December, 1885.....	125,343	1,700	8,880	10,580	135,923
January, 1886.....	172,598	2,627	7,352	9,979	182,577
February, 1886.....	645,642		12,325	12,325	657,967
March, 1886.....	1,444,732		28,311	28,311	1,473,043
April, 1886.....	323,404		4,300	4,300	327,704
May, 1886.....	56,215		10	10	56,225
June, 1886.....	87,517		1,000	1,000	88,517
Total.....	3,315,239	354,288	87,413	441,701	3,756,940
SAN FRANCISCO.					
July, 1885.....	52,775				52,775
August, 1885.....	157,805		2,500	2,500	160,305
September, 1885.....	57,990				57,990
October, 1885.....	25,000				25,000
November, 1885.....	81,837				81,837
December, 1885.....	125,713		8,038	8,038	133,751
January, 1886.....	85,098				85,098
February, 1886.....	87,292				87,292
March, 1886.....	63,674				63,674
April, 1886.....	80,835		250	250	81,085
May, 1886.....	93,979		1,219	1,219	95,198
June, 1886.....	42,199				42,199
	954,197		12,007	12,007	966,204
ALL OTHER PORTS.					
July, 1885.....	1,130,000				1,130,000
August, 1885.....	40		7,580	7,580	7,620
September, 1885.....	1,500		2,500	2,500	4,000
October, 1885.....		560	140	700	700
November, 1885.....					
December, 1885.....					
January, 1886.....					
February, 1886.....					
March, 1886.....			250	250	250
April, 1886.....					
May, 1886.....					
June, 1886.....					
Total.....	1,131,540	560	10,470	11,030	1,142,570
Total domestic exports (coin) ..	5,400,976	354,848	109,890	464,738	5,865,714

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.**

**FOREIGN EXPORTS.**

Ports.	COIN.		Total gold and silver coin.
	Gold.	Silver.	
NEW YORK.			
July, 1885.....	\$104,800	\$199,052	\$303,852
August, 1885.....	1,610	108,404	110,014
September, 1885.....	4,720	119,023	123,743
October, 1885.....	400	158,002	158,402
November, 1885.....	131,435	101,556	232,991
December, 1885.....	937,097	170,860	1,107,957
January, 1886.....	838,457	67,261	905,718
February, 1886.....	1,297,423	105,020	1,402,443
March, 1886.....	1,222,083	173,366	1,395,449
April, 1886.....	1,316,009	70,535	1,386,544
May, 1886.....	1,486,314	76,157	1,562,471
June, 1886.....	2,692,605	175,464	2,868,069
Total.....	10,032,953	1,524,700	11,557,653
SAN FRANCISCO.			
July, 1885.....		813,631	813,631
August, 1885.....		1,012,943	1,012,943
September, 1885.....		788,313	788,313
October, 1885.....		689,669	689,669
November, 1885.....		501,850	501,850
December, 1885.....		1,162,017	1,162,017
January, 1886.....		626,101	626,101
February, 1886.....		452,239	452,239
March, 1886.....		679,218	679,218
April, 1886.....		713,807	713,807
May, 1886.....		619,455	619,455
June, 1886.....		621,402	621,402
Total.....		8,680,645	8,680,645
ALL OTHER PORTS.			
July, 1885.....		1,555	1,555
August, 1885.....		19,770	19,770
September, 1885.....		19,723	19,723
October, 1885.....		2,246	2,246
November, 1885.....	3,438	6,307	9,745
December, 1885.....		9,850	9,850
January, 1886.....	1,400	8,568	9,968
February, 1886.....	650	14,008	15,258
March, 1886.....	1,500	9,971	11,471
April, 1886.....		9,525	9,525
May, 1886.....		6,485	6,485
June, 1886.....		1,965	1,965
Total.....	6,988	110,573	117,561
Total foreign exports (coin).....	10,039,941	10,315,918	20,355,859

**XL.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.**

*Recapitulation.*

**IMPORTS.**

Description.	Gold.	Silver.	Total.
Bullion .....	\$4, 073, 458	\$4, 151, 438	\$8, 224, 896
Foreign coin .....	14, 982, 660	13, 178, 569	28, 161, 249
Total .....	19, 056, 118	17, 330, 027	36, 386, 145
American coin .....	1, 687, 231	520, 280	2, 207, 511
Total bullion and coin .....	20, 743, 349	17, 850, 307	38, 593, 656

**EXPORTS.**

Domestic bullion .....	\$27, 365, 090	\$18, 693, 313	\$46, 058, 403
Foreign bullion .....	146, 184	37, 250	183, 434
Foreign coin .....	10, 039, 941	10, 315, 918	20, 355, 859
Total .....	37, 551, 215	29, 046, 481	66, 597, 696
American coin .....	5, 400, 976	*464, 738	5, 865, 714
Total bullion and coin .....	42, 952, 191	29, 511, 219	72, 463, 410

**EXCESS.**

Bullion and foreign coin:			
Exports, excess .....	\$18, 495, 097	\$11, 716, 454	\$30, 211, 551
American coin:			
Imports, excess .....		55, 542	
Exports, excess .....	3, 713, 745		

\* Includes 354,848 trade dollars.



**XLI.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT  
SAN FRANCISCO DURING THE FISCAL YEAR ENDED JUNE 30, 1886.**

**IMPORTS.**

Source.	Silver bullion.	Trade dollars.	Silver coin.	Gold bullion.	Gold coin.	Total.
French Possessions.....			\$49, 630		\$7, 942	\$57, 572
British Columbia.....				\$520, 105	99, 399	619, 504
British Poss. in Australasia..				1, 672, 581	3, 819, 420	5, 492, 001
Hawaiian Islands.....			8, 724		47, 293	56, 017
Japan.....	\$5, 703		5, 475		83, 170	94, 348
Mexico.....	1, 879, 642		884, 283	19, 660	139, 606	2, 923, 211
China.....			1, 100		1, 300	2, 400
Nicaragua.....			1, 581			1, 581
Guatemala.....			2, 550		14, 170	16, 720
San Salvador.....			5, 656		620	6, 276
Costa Rica.....				4, 169	2, 323	6, 492
Total.....	1, 885, 345		958, 999	2, 216, 535	4, 215, 243	9, 276, 122

**EXPORTS.**

Source.	Silver bullion.	Trade dollars.	Silver coin.	Gold bullion.	Gold coin.	Total.
British East Indies.....	\$3, 079, 340		\$1, 131, 700			\$4, 211, 040
British Poss. in Australasia..			12, 430			12, 430
Hawaiian Islands.....			2, 503		\$695, 460	697, 963
Japan.....	2, 146, 882		456, 195			2, 603, 077
China.....	230, 000					230, 000
Hong-Kong.....	2, 416, 769		7, 069, 286	\$26, 624	234, 612	9, 747, 291
Guatemala.....			5, 700		22, 560	28, 260
San Salvador.....			4, 838		500	5, 338
Costa Rica.....					1, 065	1, 065
Total.....	7, 872, 991		8, 682, 652	26, 624	954, 197	17, 536, 464

**XLII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF NEW ORLEANS OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR ENDED JUNE 30, 1886.**

Countries.	GOLD.				SILVER.				Total.
	Bars.	Other bullion.	Coin.		Bars.	Other bullion.	Coin.		
			Ameri-can.	For-eign.			Ameri-can.	For-eign.	
Mexico.....	\$4,800	.....	.....	\$1,400	.....	.....	\$1,005	\$74,706	\$81,911
All other coun-tries.....	52,603	\$7,218	\$695	.....	\$7,300	.....	*7,192	42,502	117,510
Total.....	57,403	7,218	695	1,400	7,300	.....	8,197	117,208	199,421

\* Includes 535 trade dollars.

**XLIII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF EL PASO, TEXAS, OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR ENDED JUNE 30, 1886.**

Country.	GOLD. *				SILVER.				Total.
	Bars.	Other bullion.	Coin.		Bars.	Other bullion.	Coin.		
			Ameri- can.	For- eign.			Ameri- can.	Foreign.	
Mexico.	\$445, 751	\$122, 605	\$16, 159	\$201, 734	\$1, 782, 708	\$982, 557	.....	\$10, 138, 664	\$13, 690, 178



**XLV.—HIGHEST, LOWEST AND AVERAGE PRICE OF BAR SILVER IN LONDON, PER OUNCE BRITISH STANDARD (925), SINCE 1833, AND THE EQUIVALENT IN UNITED STATES GOLD COIN OF AN OUNCE 1,000 FINE, TAKEN AT THE AVERAGE PRICE.**

Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.	Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.
	d.	d.	d.	Dollars.		d.	d.	d.	Dollars.
1833.....	58½	59½	59½	1.29, 7	1860.....	61½	62½	61½	1.35, 2
1834.....	59½	60½	59½	1.31, 3	1861.....	60½	61½	60½	1.33, 3
1835.....	59½	60	59½	1.30, 8	1862.....	61	62½	61½	1.34, 6
1836.....	59½	60½	60	1.31, 5	1863.....	61	61½	61½	1.34, 5
1837.....	59	60½	59½	1.30, 5	1864.....	60½	62½	61½	1.34, 5
1838.....	59½	60½	59½	1.30, 4	1865.....	60½	61½	61½	1.33, 8
1839.....	60	60½	60½	1.32, 3	1866.....	60½	62½	61½	1.33, 9
1840.....	60½	60½	60½	1.32, 3	1867.....	60½	61½	60½	1.32, 8
1841.....	59½	60½	60½	1.31, 6	1868.....	60½	61½	60½	1.32, 6
1842.....	59½	60	59½	1.30, 3	1869.....	60	61	60½	1.32, 5
1843.....	59	59½	59½	1.29, 7	1870.....	60½	60½	60½	1.32, 8
1844.....	59½	59½	59½	1.30, 4	1871.....	60½	61	60½	1.32, 6
1845.....	58½	59½	59½	1.29, 8	1872.....	59½	61½	60½	1.32, 2
1846.....	59	60½	59½	1.30	1873.....	57½	59½	59½	1.29, 8
1847.....	58½	60½	59½	1.30, 8	1874.....	57½	59½	58½	1.27, 8
1848.....	58½	60	59½	1.30, 4	1875.....	55½	57½	56½	1.24, 6
1849.....	59½	60	59½	1.30, 9	1876.....	46½	58½	52½	1.15, 6
1850.....	59½	61½	61½	1.31, 6	1877.....	53½	58½	54½	1.20, 1
1851.....	60	61½	61	1.33, 7	1878.....	49½	55½	52½	1.15, 2
1852.....	59½	61½	60½	1.32, 6	1879.....	48½	53½	51½	1.12, 3
1853.....	60½	61½	61½	1.34, 8	1880.....	51½	52½	52½	1.14, 5
1854.....	60½	61½	61½	1.34, 8	1881.....	50½	52½	51½	1.13, 8
1855.....	60	61½	61½	1.34, 4	1882.....	50	52½	51½	1.13, 6
1856.....	60½	62½	61½	1.34, 4	1883.....	50—	51½	50½	1.11, 0
1857.....	61	62½	61½	1.35, 3	1884.....	49½	51½	50½	1.11, 3
1858.....	60½	61½	61½	1.34, 4	1885.....	46½	50	48½	1.06, 48
1859.....	61½	62½	62½	1.36					

**XLVI.—STATEMENT SHOWING THE HIGHEST, LOWEST AND AVERAGE VALUE OF THE UNITED STATES SILVER DOLLAR, MEASURED BY THE GOLD STANDARD, AND THE QUANTITY OF FINE SILVER PURCHASABLE WITH A UNITED STATES SILVER DOLLAR AT THE AVERAGE LONDON PRICE OF SILVER EACH YEAR SINCE 1873.**

Calendar years.	GOLD VALUE OF A SILVER DOLLAR.			Grains of pure silver at average price purchasable with a United States dollar.*
	Lowest.	Highest.	Average.	
1873.....	\$0.98, 1	\$1.01, 6	\$1.00, 4	369.77
1874.....	.97, 0	1.00, 8	.98, 8	375.76
1875.....	.94, 1	.97, 7	.96, 4	385.11
1876.....	.79, 2	.99, 1	.89, 4	415.27
1877.....	.90, 2	.98, 7	.92, 9	399.62
1878.....	.83, 9	.93, 6	.89, 1	416.66
1879.....	.82, 8	.91, 1	.86, 8	427.70
1880.....	.87, 5	.89, 6	.88, 5	419.49
1881.....	.86, 2	.89, 6	.88	421.87
1882.....	.84, 7	.88, 7	.87, 8	422.83
1883.....	.84, 7	.86, 8	.85, 8	432.69
1884.....	.83, 9	.87, 1	.86, 1	431.18
1885.....	.79, 4	.84, 7	.82, 3	451.09

\* 371.25 grains of pure silver are contained in a silver dollar.

**XLVII.—\*\*WORLD'S PRODUCTION OF GOLD AND SILVER.**

[Compiled from official statistics furnished by the

Countries.	1882.				1883.			
	Gold.		Silver.		Gold.		Silver.	
	Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.
United States.....	48,902	32,500,000	1,126,083	46,800,000	45,140	30,000,000	1,111,457	46,200,000
Russia.....	35,913	23,867,935	7,781	323,427	*35,913	23,867,935	*7,781	323,427
Australasia.....	48,081	31,955,017	2,011	83,592	44,404	29,511,199	13,609	149,992
Mexico.....	1,409	936,223	703,508	29,237,798	1,438	955,639	711,347	29,568,576
Germany.....	376	249,890	214,982	8,934,652	457	303,722	230,694	9,589,300
Austria-Hungary.....	51,580	1,050,068	547,118	1,958,224	1,638	1,088,615	48,708	2,024,645
Sweden.....	17	11,298	1,500	62,350	37	24,590	1,583	65,800
Norway.....			5,893	244,954			5,645	234,645
Italy.....	d109	72,375	d432	17,949	d109	72,375	d432	17,949
Spain.....			e74,500	3,096,220			e74,500	3,096,220
Turkey.....	10	6,646	2,164	89,916	*10	6,646	*2,164	89,916
Argentine Republic.....	f118	78,546	f10,109	420,225	f118	78,546	f10,109	420,225
Colombia.....	5,802	3,856,000	18,283	760,000	*5,802	3,856,000	*18,283	760,000
Bolivia.....	g109	72,375	g264,677	11,000,000	g109	72,375	384,985	16,000,000
Chili.....	245	163,000	128,106	5,325,000	*245	163,000	*128,106	5,325,000
Brazil.....	g1,116	741,694			952	632,520		
Japan.....	952	632,520	21,121	877,772	256	170,270	21,121	877,772
Africa.....	a3,000	1,993,800			a3,000	1,993,800		
Venezuela.....	3,904	2,595,077			c5,022	3,338,058		
Dominion of Canada.....	g1,648	1,094,926	g1,641	68,205	1,435	954,000	g1,641	68,205
France.....			14,291	594,053			6,356	264,275
Peru.....	h179	119,250	h45,909	1,908,000	h179	119,250	h45,909	1,908,000
Great Britain.....								
Total.....	153,470	101,996,640	2,690,109	111,802,337	146,264	97,208,540	2,824,430	116,983,947

\*\*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 \$10,391,900." The error was corrected in the Report of the Director of the Mint for 1881.

\* Estimated same as officially communicated for 1882.

|| Estimated same as officially communicated for 1883.

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.

## XLVII.—\*\*WORLD'S PRODUCTION OF GOLD AND SILVER.

countries named, except when otherwise stated.]

1884.				1885.			
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>
46,343	30,800,000	1,174,205	48,800,000	47,848	31,800,000	1,241,578	51,600,000
32,829	21,818,304	9,336	388,000	38,125	25,338,218	15,554	646,424
46,259	30,743,731	4,530	182,303	44,877	29,824,949	25,225	1,048,279
1,780	1,183,137	655,868	27,257,885	1,304	866,671	772,661	32,111,778
555	368,853	248,115	10,311,659	h611	406,071	h230,339	9,572,888
1,658	1,101,907	49,424	2,054,061	h1,658	1,101,907	h49,424	2,054,061
19	12,627	1,816	75,472	h19	12,627	h1,816	75,472
-----	-----	6,387	265,490	-----	-----	h6,387	265,490
d109	72,375	d432	17,949	d109	72,375	d432	17,949
-----	-----	3,562	148,000	-----	-----	h3,562	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	*18,286	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
500	332,300	160,000	6,649,600	h500	332,300	h160,000	6,649,600
952	632,520	-----	-----	h898	596,740	-----	-----
256	170,270	21,121	877,772	17	11,006	23,089	959,560
a3,000	1,993,800	-----	-----	m2,500	1,661,500	-----	-----
7,033	4,674,131	-----	-----	7,033	4,674,132	-----	-----
1,435	954,000	g1,641	68,205	n1,084	720,650	-----	-----
-----	-----	5,905	245,412	-----	-----	h5,905	245,412
179	119,250	45,909	1,908,000	226	150,000	47,822	1,987,500
-----	-----	-----	-----	-----	35	7,608	316,230
148,946	98,990,772	2,803,795	116,525,949	152,848	101,562,748	3,006,946	124,968,784

d Estimated same as officially communicated for 1877.

e Estimated same as officially communicated for 1880.

f Estimated same as officially communicated for 1879.

g Estimated same as officially communicated for 1881.

h Estimated same as officially communicated for 1884.

k Officially communicated. Includes foreign ore smelted. Production of Prussian states officially reported in *Zeitschrift f. d. Berg-Hütten-und-Salinen Wesen* as: gold, kilos, 130; silver, 195,034.

l Product of two mines only. Financial and Mining Record, July 3, 1886.

m Estimated from imports of gold to England and India.

n Financial and Mining Record, July 17, 1886.

**XLVIII.—PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES FROM THE ORGANIZATION OF THE MINT, IN 1792, TO 1844, AND ANNUALLY SINCE.**

[The estimate from 1792 to 1873, inclusive, is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

Years.	Gold.	Silver.	Total.
April 2, 1792–July 31, 1834.....	\$14, 000, 000	Insignificant.	\$14, 000, 000
July 31, 1834–December 31, 1844....	7, 500, 000	\$250, 000	7, 750, 000
1845.....	1, 008, 327	50, 000	1, 058, 327
1846.....	1, 139, 357	50, 000	1, 189, 357
1847.....	889, 085	50, 000	939, 085
1848.....	10, 000, 000	50, 000	10, 050, 000
1849.....	40, 000, 000	50, 000	40, 050, 000
1850.....	50, 000, 000	50, 000	50, 050, 000
1851.....	55, 000, 000	50, 000	55, 050, 000
1852.....	60, 000, 000	50, 000	60, 050, 000
1853.....	65, 000, 000	50, 000	65, 050, 000
1854.....	60, 000, 000	50, 000	60, 050, 000
1855.....	55, 000, 000	50, 000	55, 050, 000
1856.....	55, 000, 000	50, 000	55, 050, 000
1857.....	55, 000, 000	50, 000	55, 050, 000
1858.....	50, 000, 000	500, 000	50, 500, 000
1859.....	50, 000, 000	100, 000	50, 100, 000
1860.....	46, 000, 000	150, 000	46, 150, 000
1861.....	43, 000, 000	2, 000, 000	45, 000, 000
1862.....	39, 200, 000	4, 500, 000	43, 700, 000
1863.....	40, 000, 000	8, 500, 000	48, 500, 000
1864.....	46, 100, 000	11, 000, 000	57, 100, 000
1865.....	53, 225, 000	11, 250, 000	64, 475, 000
1866.....	53, 500, 000	10, 000, 000	63, 500, 000
1867.....	51, 725, 000	13, 500, 000	65, 225, 000
1868.....	48, 000, 000	12, 000, 000	60, 000, 000
1869.....	49, 500, 000	12, 000, 000	61, 500, 000
1870.....	50, 000, 000	16, 000, 000	66, 000, 000
1871.....	43, 500, 000	23, 000, 000	66, 500, 000
1872.....	36, 000, 000	28, 750, 000	64, 750, 000
1873.....	36, 000, 000	35, 750, 000	71, 750, 000
1874.....	33, 500, 000	37, 300, 000	70, 800, 000
1875.....	33, 400, 000	31, 700, 000	65, 100, 000
1876.....	39, 900, 000	38, 800, 000	78, 700, 000
1877.....	46, 900, 000	39, 800, 000	86, 700, 000
1878.....	51, 200, 000	45, 200, 000	96, 400, 000
1879.....	38, 900, 000	40, 800, 000	79, 700, 000
1880.....	36, 000, 000	39, 200, 000	75, 200, 000
1881.....	34, 700, 000	43, 000, 000	77, 700, 000
1882.....	32, 500, 000	46, 800, 000	79, 300, 000
1883.....	30, 000, 000	46, 200, 000	76, 200, 000
1884.....	30, 800, 000	48, 800, 000	79, 600, 000
1885.....	31, 800, 000	51, 600, 000	83, 400, 000
Total.....	1, 704, 886, 769	699, 100, 000	2, 403, 986, 769



**XLIX.—\*ANNUAL AVERAGE PRODUCTION OF THE PRECIOUS METALS IN THE WORLD SINCE THE DISCOVERY OF AMERICA.**

Periods.	Silver.	Gold.	Value of silver and gold.
	<i>Kilograms.</i>	<i>Kilograms.</i>	<i>Million francs.</i>
1493-1520.....	47,000	5,800	30.7
1521-1544.....	90,200	7,160	45.2
1545-1560.....	311,600	8,510	99.7
1561-1580.....	299,500	6,840	91.2
1581-1600.....	418,900	7,380	120.0
1601-1620.....	422,000	8,520	124.9
1621-1640.....	393,600	8,300	117.5
1641-1660.....	366,300	8,770	113.0
1661-1680.....	337,000	9,260	108.1
1681-1700.....	341,900	10,765	114.5
1701-1720.....	355,600	12,820	124.7
1721-1740.....	431,200	19,080	163.5
1741-1760.....	533,145	24,610	205.7
1761-1780.....	652,740	20,705	219.1
1781-1800.....	879,060	17,790	259.9
1801-1810.....	894,150	17,778	263.2
1811-1820.....	540,770	11,445	161.6
1821-1830.....	460,560	14,216	153.2
1831-1840.....	696,450	20,289	205.0
1841-1850.....	780,415	54,759	366.6
1851-1855.....	886,115	197,515	882.2
1856-1860.....	904,990	206,058	922.2
1861-1865.....	1,101,150	198,207	893.4
1866-1870.....	1,339,085	191,900	970.5
1871-1875.....	1,969,425	170,675	1,038.3
1876-1880.....	2,470,440	171,026	1,152.2
1881-1882.....	2,578,000	158,250	1,131.9
1883.....	2,895,520	143,940	1,139.2
1884.....	2,860,000	140,000	1,117.7

The total production from 1493 to 1875 amounted to 9,453,345 kilograms of gold and 180,511,485 kilograms of silver, giving, on the basis of the ratio of 15½, a value of 73 milliards 584 million of francs. With the production of the seven succeeding years we have, for the period 1793-1884, the following figures :

Total weight of gold, 10,908,885 kilograms.

Total weight of silver, 203,951,205 kilograms.

Total value of gold and silver, 83,865 million of francs.

\* Dr. Adolf Soetbeer.

## L.—COINAGES OF VARIOUS COUNTRIES—CALENDAR

[Compiled from

Countries.	1882.	
	Gold.	Silver.
United States .....	\$65,887,685	\$27,972,035
Mexico .....	452,590	25,146,260
Bolivia .....		1,684,865
Argentine Republic .....		
Great Britain .....		1,021,381
Australia .....	18,701,959	
India .....	170,543	29,386,322
Germany .....	3,167,085	6,407,157
Austria-Hungary .....	2,829,590	3,122,819
France .....	722,206	223,853
Belgium .....	2,016,117	
Italy .....		
Netherlands .....		608,312
Norway .....		69,680
Sweden .....	39,876	17,707
Spain .....	1,996,310	10,671,842
Portugal .....	162,000	
Japan .....	565,645	4,367,393
Brazil .....	25,508	9,994
Russia .....		
Turkey .....	2,960,056	
Colombia .....		
Switzerland .....		
Honduras .....		76,314
Persia .....		
Peru .....		
Sandwich Islands .....		
China .....		
Cochin-China .....		
Monaco .....		
Chili .....		
Total .....	99,697,170	110,785,934

\*Approximate.

YEARS, EXCEPT FOR INDIA, MEXICO, BRAZIL, AND JAPAN.

official statistics.]

1883.		1884.		1885.	
Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
\$29,241,990	\$29,245,989	\$23,991,756	\$28,534,866	\$27,773,012	\$28,962,176
407,600	24,083,921	328,698	25,377,378	423,250	25,840,727
-----	*1,600,000	-----	-----	-----	-----
4,530,210	1,715,445	-----	-----	-----	-----
6,831,169	6,201,517	11,309,819	3,204,824	14,366,677	3,540,719
19,903,722	-----	22,196,106	-----	21,694,857	213,639
67,044	24,927,400	-----	13,847,656	61,322	20,685,407
21,002,897	594,564	13,723,494	114,319	1,939,443	577,664
2,154,390	5,552,191	1,244,975	3,390,163	2,791,959	3,192,493
-----	-----	-----	23,160	55,854	-----
-----	-----	-----	-----	-----	-----
785,027	-----	62,165	2,121,953	635,873	230,831
-----	81,095	-----	182,910	280,000	80,400
192,708	37,520	-----	-----	-----	-----
436,619	250,468	1,022,420	132,784	33,500	†131,881
3,327,235	10,523,421	4,983,004	6,738,971	2,425,108	3,678,314
217,080	-----	186,840	-----	246,240	-----
544,290	3,120,892	569,415	3,088,724	1,004,005	6,320,927
52,801	23,589	-----	-----	-----	-----
12,793,575	-----	19,840,548	1,020,786	20,600,000	962,000
1,344,640	44,000	-----	-----	-----	-----
-----	699,114	-----	-----	-----	-----
965,000	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----
47,117	605,579	-----	-----	-----	-----
-----	-----	-----	1,400,949	-----	1,326,266
-----	-----	-----	700,000	-----	-----
-----	-----	-----	160,000	-----	-----
-----	-----	-----	-----	-----	246,946
-----	-----	-----	-----	164,648	-----
-----	-----	-----	-----	77,580	564,080
104,845,114	109,306,705	99,459,240	90,039,443	94,573,328	96,554,470

† Includes the coinage of the Norwegian mint.

LI.—TABLE SHOWING THE COINAGE OF

Countries.	Period.	GOLD.	
		Amount coined.	Value in United States money.
United States .....	1793-1886	.....	\$1,424,058,528
Great Britain .....	1816-1885	212,625,000 £.	1,034,739,563
France .....	1795-1885	8,651,553,740 francs.	1,669,749,871
Belgium .....	1832-1885	598,642,745 francs.	115,538,049
Switzerland .....	1866-1885	5,000,000 francs.	965,000
Italy .....	1862-1885	418,324,300 liras.	80,736,589
Germany .....	1872-1885	1,929,036,390 marks.	459,110,660
Netherlands .....	1875-1885	74,974,860 florins.	30,139,893
Denmark .....	1873-1885	34,754,640 crowns.	9,314,243
Russia .....	1800-1885	1,088,315,386 roubles.	867,387,362
Japan .....	1871-1885	56,604,906 yens.	56,604,906
Mexico .....	1837-1885	121,587,181 dollars.	121,587,181
Chili .....	1872-1885	65,822,668 pesos.	65,822,668
Australia .....	1855-1885	81,771,100 pounds.	397,939,058
India .....	1835-1885	2,336,510 pounds.	11,370,628
Austria-Hungary .....	1857-1885	160,453,637 florins.	77,338,653
Spain .....	1876-1885	921,654,815 pesos.	177,879,379
Portugal .....	1854-1885	6,675,000 milrees.	6,960,072
Greece .....	1867-1885	13,000,000 francs.	2,316,000
Sweden .....	1873-1885	45,861,615 crowns.	12,290,912
Norway .....	1873-1884	13,846,670 crowns.	3,710,907
Roumania .....	1879-1884	.....	.....
Bulgaria .....	1883-1885	.....	.....
Argentine Republic .....	1882-1884	5,976,452 pesos.	5,976,452
Brazil .....	1849-1884	9,469,700 milreis.	5,170,456
Egypt .....	1830-1883	2,637,185 Egn. pounds.	13,035,605
Ottoman Empire .....	1844-1884	31,057,206 Tk. pounds.	136,651,706
Central American States .....	1829-1877	2,318,381 pesos.	2,318,381
Colombia .....	1868-1878	3,026,499 pesos.	3,026,499
Venezuela .....	1874-1881	.....	.....
Total .....	.....	.....	6,791,739,221

\* Includes coinage of Norway for 1885.

## THE PRINCIPAL NATIONS OF THE WORLD.

Period.	SILVER.			
	Full legal.		Subsidiary.	
	Amount coined.	Value in United States money.	Amount coined.	Value in United States money.
1793-1886		†\$241,769,124		\$186,513,474
1816-1885			24,200,000 £.	117,769,300
1795-1885	5,060,606,240 francs.	976,697,004	237,073,624 francs.	45,755,209
1832-1885	473,673,210 francs.	91,419,894	52,864,535 francs.	10,202,855
1866-1885	10,478,250 francs.	2,022,302	18,000,000 francs.	3,474,000
1862-1885	364,637,025 liras.	70,374,945	170,000,000 liras.	32,810,000
1872-1885			444,495,770 marks.	105,789,993
1847-1885	461,233,433 florins.	185,415,840	8,777,307 florins.	3,528,478
1873-1885			18,152,237 crowns.	4,864,798
1800-1885	231,999,244 roubles.	139,431,545	141,746,297 roubles.	85,189,524
1871-1885	35,576,105 yens.	35,576,105	21,170,502 yens.	21,170,502
1537-1885	3,113,516,324 dollars.	3,113,516,324		
1872-1885	36,885,320 pesos.	36,885,320		
			304,000 pounds.	1,479,416
1835-1885	275,196,366 pounds.	1,339,243,115		
1857-1885	507,780,275 florins.	234,086,706	37,749,298 florins.	17,402,426
1885	411,643,030 pesetas.	79,447,104	185,555,188 pesetas.	35,812,151
1854-1884			8,817,436 milreis.	9,522,630
1867-1885	15,462,865 francs.	2,984,332	10,800,000 francs.	2,084,400
1873-1885			*15,842,786 crowns.	4,245,866
1873-1885			5,240,000 crowns.	1,404,320
1879-1884	47,700,000 francs.	9,206,100		
1883-1885	11,192,335 francs.	2,160,120		
1882-1885	2,710,639 pesos.	2,710,639		
1849-1884			16,785,000 milreis.	9,164,610
1830-1883	713,092 Egn. pounds.	3,524,813		
1844-1884	930,596,700 piaster	40,946,254		
1829-1877	373,919 pesos.	373,919		
1868-1883	2,884,705 pesos.	2,884,705		
1874-1881	4,858,273 francs.	937,646		
		6,611,613,856		693,184,152

† Not including 35,965,924 "trade" dollars—limited tender.

**LIII.—MONETARY STATISTICS OF FOREIGN COUNTRIES.***INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES IN FOREIGN COUNTRIES.*

- (1) What is the legal unit of account?
- (2) What is the legal standard: Double, single gold, or single silver? If double, at what ratio between the two metals?
- (3) What is the weight in grams of each of the gold coins authorized by law to be coined, and what is the fineness, expressed in thousandths?
- (4) Same for silver.
- (5) Is the mint open to deposits by individuals of gold and silver for coinage, or of one metal to the exclusion of the other?
- (6) In case of deposits by individuals of gold or silver, what coinage charge, if any, is imposed on each metal?
- (7) For what amount are gold coins a legal tender in the payment of debts or Government dues?
- (8) Same for silver.
- (9) What is the "tolerance" or "mint remedy" allowed by law in coinage on each piece, both as to weight and fineness—that is, what deviation is allowed from the legal standard?
- (10) What are the legal provisions as to the recoinage of worn gold and silver coins?
- (11) What was the amount of gold coined during the calendar year 1885, by denominations and value?
- (12) Same for silver.
- (13) What has been the total coinage of gold from the establishment of the mint? Amount recoined?
- (14) What has been the total coinage of full legal-tender silver from the establishment of the mint? Amount recoined?
- (15) What has been the total coinage of subsidiary or limited-tender silver from the organization of the mint? Amount recoined?
- (16) What was the weight, expressed in kilograms, and the value, of the gold produced from the mines during the calendar year 1885?
- (17) Same for silver.
- (18) The import and export of gold and silver coin and bullion, separately, during the calendar year, 1885?
- (19) Estimated amount of gold coin in the country? What proportion in active circulation?
- (20) Same for full legal-tender silver.
- (21) Same for limited-tender silver.
- (22) Amount of paper currency outstanding December 31, 1885; Government and bank notes separately?
- (23) Copy of the coinage laws and regulations of the mint as to coinage.

## COMMUNICATIONS IN REPLY.

## GREAT BRITAIN.

REPLIES TO QUESTIONS ADDRESSED BY THE UNITED STATES MINISTER TO THE SECRETARY OF STATE FOR FOREIGN AFFAIRS IN REFERENCE TO THE COINAGE, CURRENCY, &c., OF THE UNITED KINGDOM IN THE YEAR 1885.

- (1) The pound sterling.  
(2) Single gold.

## (3) GOLD.

Denomination.	Weight.	Millesimal fineness.
	<i>Grams.</i>	
Five pound.....	39.940	916.66
Two pound.....	15.976	
Sovereign.....	7.988	
Half sovereign.....	3.994	

## (4) SILVER.

Denomination.	Weight.	Millesimal fineness.
	<i>Grams.</i>	
Crown.....	28.276	925
Half crown.....	14.138	
Florin.....	11.310	
Shilling.....	5.655	
Sixpence.....	2.827	
Fourpence.....	1.885	
Threepence.....	1.414	
Twopence.....	.942	
Penny.....	.471	

- (5) Of gold only.  
(6) There is no coinage charge.  
(7) For any amount.  
(8) For any amount not exceeding forty shillings.

## (9)

Denomination.	Remedy.	Allowance millesimal fineness.
	<i>Gram.</i>	
Five pound.....	.0648	2
Two pound.....	.0259	
Sovereign.....	.0129	
Half sovereign.....	.0064	
Crown.....	.1178	4
Half crown.....	.0589	
Florin.....	.0471	
Shilling.....	.0235	
Sixpence.....	.0117	
Fourpence.....	.0078	
Threepence.....	.0059	
Twopence.....	.0039	
Penny.....	.0020	

(10) Worn gold coin received at its bullion value. Worn silver coin received at its nominal value.

	£
(11) Sovereigns .....	706, 656
Half sovereigns .....	2, 366, 797
(12) Half crowns .....	190, 476
Florins .....	175, 626
Shillings .....	166, 716
Sixpences .....	123, 156
Fourpences .....	69
Threepences .....	64, 802
Twopences .....	40
Pence .....	33
(13) Total amount coined from 1816 (the date of the new coinage). Amount recoined from 1842. (Prior to this date no record ex- ists) .....	252, 788, 000 40, 163, 000
(14) Nil.	
(15) Total amount coined from 1816 (the date of the new coinage).. Amount recoined is estimated to exceed .....	31, 200, 000 7, 000, 000

(18)

	Imports.	Exports.
Gold coin and bullion .....	£13, 450, 000	£11, 500, 000
Silver coin and bullion .....	£9, 300, 000	£9, 600, 000

	£
(19) Estimated amount of gold coin in banks and in circulation .....	118, 188, 000
(20) Nil.	
(21) Estimated amount of silver coin in banks and in circulation .....	19, 872, 000
(22) Bank of England .....	24, 528, 200
Private banks .....	1, 413, 295
Joint-stock banks .....	1, 435, 742
Total in England .....	27, 377, 237
Scotland .....	6, 372, 985
Ireland .....	6, 483, 812
United Kingdom .....	40, 234, 034

ROYAL MINT, *London, March 3, 1886.*

C. W. FREMANTLE.

ROYAL MINT, *January 7, 1886.*

SIR: In reply to your letter of the 16th ultimo, I have the honor to inform you that in this country the expense of withdrawing worn silver coin from circulation is borne by the state.

All worn silver coin returned to this department is purchased at its full nominal value, and the loss—that is, the difference between its nominal value and its value at 5s. 6d. per ounce, the rate at which silver coin is issued from the mint—is provided for by a sum annually voted by Parliament for “loss on worn silver coin withdrawn from circulation.”

Silver coin is considered to be sufficiently worn to justify its withdrawal from circulation when the impressions are indistinct, and the coin is carefully “garbled” or assorted by the banks collecting it, before it is sent back for recoinage.

Worn silver coin is collected by certain authorized agents: In England, by the Bank of England; in Scotland, by the Scotch banks; in Ireland, by the Bank of Ireland, and in the colonies by the different colonial governments or by banks appointed by them for that purpose.

I append herewith a table showing the profit derived by the state on the issue of silver coin and the loss on its withdrawal for the ten years ended the 31st December, 1884, which will show you that in most years the silver coinage is a source of profit to the state.



I have to acknowledge, with many thanks, the receipt of three copies of the Annual Report of the Director of the Mint for the fiscal year 1884-'85.

I am, sir, your obedient servant,

C. W. FREMANTLE,  
*Deputy Master of the Mint.*

JAMES P. KIMBALL, ESQ.,  
*Director of the Mint, Washington.*

Year.	Seignorage on silver coin.	Loss on worn silver coin.
1875.....	£20,307	£19,730
1876.....	52,286	32,999
1877.....	31,439	25,776
1878.....	22,269	47,108
1879.....	32,209	54,702
1880.....	54,099	58,696
1881.....	118,002	46,065
1882.....	79,258	11,991
1883.....	165,192	49,473
1884.....	118,103	25,744
Total.....	693,164	372,284

Net profit to the state, £320,880, or £32,000 per annum.

ROYAL MINT, *London, January 7, 1886.*

*Text of the Treasury minute on the appointment of a royal commission to inquire into the changes in the value of the precious metals, entered September 6, 1886.*

The first lord and the chancellor of the exchequer call the attention of the board to the third report of the royal commission upon the depression of trade, recommending that a special inquiry into the group of questions which relate to the currency should be set on foot and conducted under an order of reference carefully prepared so as to include all branches of the subject.

The necessity for such an inquiry as the commission suggests is confirmed by the evidence of anxiety widely felt both here and in India, and the first lord and chancellor of the exchequer, considering that the advice of the distinguished men who constitute the commission is entitled to the utmost consideration, propose to invite Her Majesty to issue a royal commission of inquiry into the recent changes in the relative values of the precious metals shown by the decrease in the gold price of silver.

It would be the duty of the commission to investigate the causes of these changes; and especially to inquire whether they are due, (1) To the depreciation of silver; or (2) to the appreciation of gold; or (3) to both these causes.

(1) If they should find the changes to be due to the depreciation of silver, they would then inquire whether such depreciation arises from increase of supply or diminution of demand, or from both, and they would endeavor to ascertain the proportions in which these different causes have operated.

(2) If they should find the changes to be due to the appreciation of gold, they would inquire whether the appreciation arises from the diminution of supply or from increase of demand, or from both, and they would endeavor to ascertain the proportions in which these different causes have operated.

(3) Having regard to these different causes and their respective effects, they would next inquire what has been the bearing of the changes in the value of the precious metals on the following matters of practical business:

I. India—

(a) Upon the remittance of the Government of India. (1) For payments on old or fixed contracts. (2) For payments on new or current contracts.

(b) Upon the persons in India who have to make remittances home in gold.

(c) Upon the producers, merchants, and tax-payers of India.

(d) Upon merchants and manufacturers at home who trade with India.

II. The United Kingdom—

(a) Upon the trade of the United Kingdom with other silver-using countries.

(b) Upon the foreign trade of the United Kingdom generally.

(c) Upon the internal trade and industry of the United Kingdom.

(4) If the commission should come to the conclusion that the aforesaid changes in the values of the precious metals are causing permanent or important evils or inconveniences to any of the interests above referred to, it would be their duty then to inquire whether it is possible to suggest any remedies within the power of the legislature or the Government, by itself or in concert with other powers, which would be effectual in removing or palliating the evils or inconveniences thus caused, without injustice to other interests and without causing other evils or inconveniences equally great.

(5) Lastly, if the commission are of opinion that this is possible, they would state the precise form which such remedies should take, and the manner in which they should be applied.

My lords concur, and on learning that it is Her Majesty's pleasure to issue the commission they will give directions for preparation of the necessary documents.

The commission consists of Messrs. A. J. Balfour, secretary for Scotland, chairman; J. Chamberlain, L. Courtney, L. Cohen, W. H. Houldsworth, Sir John Lubbock, members of Parliament; Mr. D. M. Barbour, secretary of the financial and commercial department of the Government of India; Mr. J. W. Birch, director of the Bank of England; Sir Thomas Farrer, of the Board of Trade; C. W. Fremantle, deputy master of the mint; and J. R. Bullen Smith, member of the Indian Council.

#### AUSTRALASIA.

MELBOURNE, *March 15, 1886.*

SIR: I have the honor to acknowledge the receipt of your annual report to the Secretary of the Treasury for the fiscal year ended June 30, 1885, and to thank you for your courtesy in forwarding it to this branch of Her Majesty's mint.

Referring to the third paragraph of my letter to you, dated November 26, last, I have the honor to inclose a copy of a return, which has been prepared at this mint from returns furnished by the governments of the various colonies, giving the most accurate estimate obtainable of the production of gold and silver in Australasia from the earliest records.

This return, which embraces a wider range of information than that sought for in your letter to me dated 12th October, last, has been included in the Annual Report for 1885, which I have just dispatched to the master of the mint, and it is the best answer I can give to the request made in your letter.

I hope at an early date to be able to forward you an estimate, similarly compiled, of the production of those metals during the year 1885.

I regret very much the delay which has occurred in obtaining for you the estimate you desired, but the last part of the information necessary to complete the return only reached me on the 8th instant.

I have the the honor to be, sir, your obedient servant,

GEORGE ANDERSON.

The Hon. DIRECTOR OF THE MINT, *Washington.*

ESTIMATED PRODUCTION OF GOLD AND SILVER IN AUSTRALIA AND NEW ZEALAND FROM THE EARLIEST RECORDS OBTAINABLE TO THE YEAR 1884, INCLUSIVE.

[Tabulated from returns kindly furnished by the government of each colony.]

GOLD.

Year.	New South Wales.	New Zealand.	Queensland.*	South Australia.†	Tasmania.	Victoria.	Total.
	Oz.	Oz.	Oz.	Oz.	Oz.	Oz.	Oz.
1851	144, 129					212, 899	357, 019
1852	818, 751					2, 286, 535	3, 105, 286
1853	548, 052					2, 744, 098	3, 292, 150
1854	237, 910					2, 218, 483	2, 456, 393
1855	171, 367					2, 819, 288	2, 990, 655
1856	184, 600					3, 053, 744	3, 238, 344
1857	175, 949	10, 437				2, 830, 213	3, 016, 599
1858	286, 798	13, 534				2, 596, 231	2, 896, 563
1859	329, 363	7, 336				2, 348, 703	2, 685, 402
1860	384, 053	4, 538				2, 224, 069	2, 612, 660
1861	465, 685	194, 031				2, 035, 173	2, 694, 889
1862	640, 622	410, 862				1, 730, 201	2, 781, 685
1863	466, 111	628, 450				1, 694, 819	2, 789, 380
1864	340, 267	480, 171				1, 622, 447	2, 442, 885
1865	320, 316	574, 574				1, 611, 554	2, 506, 444
1866	290, 014	735, 376			348	1, 546, 948	2, 572, 686
1867	271, 886	686, 905			1, 363	1, 501, 446	2, 461, 600
1868	255, 662	637, 474			692	1, 684, 918	2, 578, 746
1869	251, 491	614, 281			137	1, 544, 756	2, 410, 665
1870	240, 858	544, 880			964	1, 304, 304	2, 091, 006
1871	323, 009	730, 029			6, 005	1, 368, 942	2, 428, 585
1872	425, 129	445, 370		2, 494	6, 969	1, 331, 377	2, 211, 339
1873	361, 784	505, 337		98	4, 661	1, 170, 397	2, 042, 277
1874	270, 823	376, 388		8, 351	4, 650	1, 097, 643	1, 757, 855
1875	230, 883	355, 322		13, 742	3, 010	1, 068, 417	1, 671, 374
1876	167, 412	322, 016		9, 857	11, 107	963, 760	1, 474, 152
1877	124, 111	371, 685		11, 811	5, 777	869, 653	1, 323, 037
Total...	8, 727, 626	8, 648, 996	2, 646, 916	46, 353	45, 683	47, 421, 018	{ 64, 839, 676 * 2, 646, 916
1878	119, 665	310, 486	310, 247	10, 745	25, 249	758, 040	1, 534, 432
1879	109, 650	287, 464	288, 556	14, 250	60, 155	758, 947	1, 519, 022
1880	118, 600	305, 248	267, 136	13, 245	52, 595	829, 121	1, 585, 945
1881	149, 627	270, 561	270, 945	16, 975	56, 693	833, 378	1, 598, 179
1882	140, 469	251, 204	224, 893	15, 668	49, 122	864, 610	1, 545, 956
1883	123, 806	248, 374	212, 783	15, 938	46, 577	780, 253	1, 427, 731
1884	107, 199	229, 946	307, 804	21, 454	42, 339	778, 618	1, 437, 360
Totals, oz.	9, 596, 642	10, 552, 279	4, 529, 280	154, 628	378, 413	53, 023, 985	78, 235, 227

\* The production of Queensland to 1877 inclusive is given as 2,646,916, but no details available.

† No reliable information obtainable; amounts here given show the quantity received at mints, Australia.

## ESTIMATED PRODUCTION OF GOLD AND SILVER IN AUSTRALIA, &amp;c.—Cont'd.

## SILVER.

Year.	New South Wales.	New Zealand.	Queensland.	South-Australia.	Tasmania.	Victoria.	Total.
	Oz.	Oz.	Oz.	Oz.	Oz.	Oz.	Oz.
1851-1862							
1863						1,098	1,098
1864						5,688	5,688
1865						3,379	3,379
1866						2,348	2,348
1867						78	78
1868						5,761	5,761
1869	753	11,063				Nil.	11,816
1870	13,868	37,123				Nil.	50,991
1871	71,311	80,272				Nil.	151,583
1872	49,544	37,064				8,011	94,619
1873	66,997	36,187				14,347	117,531
1874	78,027	40,566				11,906	130,499
1875	52,553	29,085				21,842	103,480
1876	69,179	12,683				26,855	108,217
1877	31,409	33,893				19,717	85,019
1878	60,563	23,018				22,995	106,576
1879	83,164	20,645				23,728	127,537
1880	91,419	20,005				23,247	134,671
1881	57,254	18,885				20,957	97,096
1882	38,618	5,694				20,343	64,655
1883	77,065	16,826				22,121	116,012
1884	93,660	24,914				27,070	145,644
Totals, oz.	935,384	447,923				280,991	1,664,298

NOTE.—No information obtainable as to Queensland. In 1883 and 1884 silver and lead of the value of £101,519 were raised, but they are classed together in returns. No reliable information obtainable as to South Australia. Nominal quantities only produced in West Australia of both gold and silver.

GEORGE ANDERSON,  
Deputy Master.

ROYAL MINT, MELBOURNE, March 9, 1886.

## ESTIMATED PRODUCTION OF GOLD AND SILVER IN AUSTRALIA AND NEW ZEALAND DURING THE YEAR 1885, FROM RETURNS KINDLY FORWARDED BY THE GOVERNMENT OF EACH COLONY.

Colony.	Gold.	Silver.
	Ounces.	Ounces.
New South Wales	103,736	*794,173
New Zealand	237,371	*16,624
Queensland	310,941	
South Australia	†18,327	
Tasmania	37,317	
Victoria	735,218	
West Australia		
Total	1,442,910	*810,797

\* In addition to the above the following quantities of silver lead and silver-lead ore were raised:

Colony.	Tons.	Value.
New South Wales	2,286	£107,626
Queensland	7,124	64,235
Total	9,410	171,861

† No reliable information obtainable. Amount here given shows the quantity received at the mints in Australia.

GEORGE ANDERSON,  
Deputy Master.

ROYAL MINT, Melbourne, August 30, 1886.

## CURRENCY OF THE BRITISH COLONIES.

[Abridged from the pamphlet issued by F. O. Adrian from the Colonial Office.]

1. CANADA.—By 34 Vict., chap. 4, a uniform currency for the Dominion of Canada was established, the denominations in such currency to be dollars, cents and mills, bearing the same proportion to each other as the like denominations in the currency of the United States. The silver, copper, or bronze coins struck by Her Majesty's order for circulation in Quebec, Ontario, and New Brunswick are legal tender in Nova Scotia and throughout Canada. Such silver coins are legal tender to the amount of \$10, and such copper or bronze coins to the amount of 25 cents in any one payment. Only such silver, copper, and bronze coins as Her Majesty shall have caused to be struck for circulation in Canada, or in some province thereof, shall be a legal tender. The gold eagle of the United States, and the multiples and halves of said eagle are full legal tender in Canada.

The Dominion may issue Dominion notes to the extent of \$20,000,000. A reserve of specie and of Dominion securities guaranteed by the government of the United Kingdom to the extent of 25 per cent. is ordered to be held. Since 1880 no bank can issue notes of less value than \$5. The government of the Dominion issues \$1 and \$2 notes. In 1881 the act establishing one uniform currency for the Dominion of Canada, was extended to the Provinces of British Columbia and Prince Edward Island.

2. NEWFOUNDLAND.—Denominations of money, dollars and cents. The gold eagle of the United States passes current for \$9.85 currency, parts thereof at the like rate. No tender in silver to a greater amount than \$10 is valid. Coins legally in circulation are: British and American gold and silver coins, the foreign gold doubloon and the Peruvian, the Mexican, and old Spanish dollars, and the divisions of such coins; but by local action, Peruvian, Mexican, Colombian, and old Spanish dollars and their multiples are virtually demonetized, being taken in trade and by the banks at only 80 cents per dollar. The amount of coin in circulation may be estimated at about £100,000; but the greater part of the trade of the colony is effected in barter, and it is therefore impossible to give an accurate statement under this head.

The Union Bank of Newfoundland circulated notes in the year ended May 31, 1879, to the extent of £131,064, and the Commercial Bank to the extent of £76,919. The government keeps its accounts in dollars and cents.

3. BERMUDA.—The currency of the United Kingdom is the currency of Bermuda. No person in Bermuda is obliged to receive payment in foreign silver coins. Payments made in copper or bronze coins are restricted to eleven pence.

None but British gold and silver coins, except copper or bronze, in so far as the same is made legal tender by law, is a legal tender. The only coins in circulation are the several gold, silver, and bronze coins of the United Kingdom.

4. FALKLAND ISLANDS.—There are no local currency laws in force in the colony. The only legal tender is the coinage of Great Britain. There are a number of foreign coins in circulation in Stanley among the traders. The American \$10 gold piece has a current value in British coin of £2. There is no paper currency in circulation. Accounts are kept in British sterling.

5. JAMAICA.—The currency of the United Kingdom is the currency of the island. The doubloon is legal tender at the rate of £3 4s. The British crown, half crown, shilling, and sixpence are legal tender to any amount. Smaller coins than sixpence are legal tender only to the amount of 40s. Coins of one penny and one halfpenny in a nickel currency are issued, and are legal tender to the extent of one shilling and of one sixpence, respectively. The governor may also issue coins of the value of one farthing in a nickel coinage. Bronze and copper coins in Jamaica and the Turks and Caicos Islands are demonetized. The coinage of Jamaica is extended to the Turks and Caicos Islands. The paper currency consists of the notes of the Colonial Bank. Coins in circulation are almost exclusively British. American gold coins are seldom seen. The amount of coin in circulation in 1880 was estimated at £300,000. The average circulation of the notes of the Colonial Bank for 1879-'80 was £140,761. Accounts are kept in British sterling.

6. TURKS ISLANDS (see Jamaica).—Payments in silver are unlimited as to amount. The coins legally in circulation are British gold and silver of all denominations, United States double eagle and aliquot parts thereof, Spanish, Mexican, and Colombian gold doubloons, United States silver half and quarter dollars, and Jamaica nickel coins. The value of the coins (not British) in British sterling is fixed by law. The amount of coin in circulation is not known.

7. BRITISH HONDURAS.—The law directs that the currency shall be reckoned in dollars and cents, the dollar to be computed at the rate of 4s. sterling, and the cent at one-hundredth part of the said sum. Bronze coin called one-cent pieces of British-Honduras currency and struck at Her Majesty's mint in London pass current. It is not compulsory to accept at any one payment a larger amount of said coins than half a dollar. Amount of coin in circulation unknown. No paper.

8. **BRITISH GUIANA.**—Dollars and cents are the money of account at 4s. 2d. to the dollar.

British and American gold coins and the British silver half crown and shilling and the silver florin are in circulation.

The value of all coins legally current is fixed by law. Accounts are kept in dollars and cents. The amount of paper money in circulation is £144,122.

9. **BAHAMAS.**—British sterling is the money of account. The value in British sterling of coins legally current is fixed by law, which provides that all coinage of the United States shall circulate and be received in payment. Amount of coin in circulation not known. The transactions of the Nassau public bank for the year 1880 were—receipts, £420,737; payment, £423,464. No paper in circulation.

10. **TRINIDAD.**—There is no local ordinance defining what money is a legal tender. The rate at which certain foreign coins pass current is fixed by law, as in other colonies. The amount of coin in circulation is estimated at about £100,000. The paper currency is estimated at about £150,000, which is probably much below the mark, as the quantity of colonial bank notes exceeds the specie in circulation.

11. **BARBADOES.**—The currency and moneys of account are assimilated to the currency and moneys of account of the United Kingdom. The value of legally current coins in British sterling is fixed by law. The amount of coin in circulation is estimated at about £50,000. Paper currency in circulation, —; colonial bank notes to the extent of about £50,000.

12. **SAINT VINCENT.**—The currency of this colony is not supposed to be affected by any imperial statute. The value in sterling of coins legally current is fixed by law. American gold coins have been declared legal tender. All monetary transactions are computed in the sterling denominations of Great Britain. The amount of coin in circulation is not known.

13. **GRENADA.**—The currency has been assimilated to that of Great Britain. The value in British sterling of coins legally current is fixed by law. In 1878 silver dollars were demonetized. The gold coins made at the branch mint at Sydney were made a legal tender in 1867. The gold coin in circulation is estimated at £50,000 to £80,000.

14. **TOBAGO.**—The gold coins made at the Sydney branch mint are legal tender. The moneys commonly in circulation are British gold, silver, and copper, and Colonial Bank notes. Amount of coin or paper in circulation, not known.

15. **SAINT LUCIA.**—The currency of the United Kingdom is the sole and exclusive currency of the island and the sole and exclusive money of account. The value in British sterling of foreign coins is fixed by law. Amount of coin in circulation, £10,000. Amount of paper currency in circulation, which consists of notes of the Colonial Bank, estimated for 1881 at about £10,000.

16. **LEEWARD ISLANDS.**—In Antigua the currency is assimilated to that of Great Britain, and silver dollars, Spanish, Mexican, and Colombian, are demonetized. The amount of coins and paper currency in circulation is unknown. The same may be said of the rest of the Leeward Islands, Montserrat, St. Kitts, Nevis, the Virgin Islands, and Dominica. The value in British sterling of foreign coin in circulation is fixed by law.

17. **GIBRALTAR.**—The standard of value in Gibraltar is the gold coin of Spain, called the Alfonso, or piece of 25 pesetas, containing 124.45 grains troy, of gold of  $\frac{19}{20}$  fineness. The peseta is the only sufficient legal tender except as otherwise provided by the Queen's proclamation. Silver coin of less value than 5 pesetas shall not be legal tender for any sum exceeding 50 pesetas. The value of foreign coins depends on the rate of exchange. The amount of coins in circulation is not known.

18. **MALTA.**—British gold and silver coins sole legal tender. Tender in British silver coins to 40s., or 25 scudi in Maltese currency, is good. Amount of coin in circulation, about £1,000,000. The paper currency consists of notes of two banks, established in Commandite, not exceeding in all £54,000, of which about £50,600 were in circulation on December 31, 1881.

19. **SIERRA LEONE.**—Gold coins of Sydney mint legal tender. Value of foreign coins fixed by law. Amount of coins in circulation, about £50,000.

20. **GAMBIA.**—Coins pass current whose values are fixed by law. Amount of coin in circulation, from £20,000 to £30,000.

21. **GOLD COAST.**—Silver dollars of the United States, Spain, Mexico, and the states of South America demonetized. What coins shall be legal tender, and their value in sterling, fixed by law. Amount of coin in circulation, not known.

22. **LAGOS.**—Value of coins in circulation fixed by law in terms of British sterling. Amount of coin in circulation, not known. No paper currency.

23. **CAPE OF GOOD HOPE.**—The coins in circulation are British gold, silver, and copper. Amount in circulation December 31, 1881, £7,022,608.

24. **NATAL.**—Coins in circulation, British. Amount, about £550,000.

25. **ST. HELENA.**—Legal currency of the island restricted to the sterling coins of the United Kingdom. Amount in circulation, about £5,000. No paper.

26. **HELIGOLAND.**—Currency, English sovereigns and German reichsmarks.
27. **CYPRUS.**—Cyprus piastres and paras are the money of account. Other coins estimated in terms of these. Amount of British coins in circulation estimated as follows: Gold, £184,000; silver, £41,800; bronze, £3,400.
28. **CEYLON.**—Currency regulated by order in council, 18th June, 1869, and proclamation of 14th September, 1872. Amount of coin in circulation, not known. Notes of local banks in circulation, about 4,077,963 rupees on December 31, 1881.
29. **HONG-KONG.**—Hong-Kong dollar and half-dollar legal tender. Amount of coin in circulation end of 1881, estimated at \$2,221,468. The notes of the following banks in circulation in December, 1881, were: Oriental Bank, \$807,133; Mercantile Bank, \$649,568; Bank of India, Australia and China, \$589,388; Hong-Kong and Shanghai Bank, \$1,640,000.
30. **LABUAN.**—There is no colonial ordinance defining what coins are to be considered as legal tender in the colony. Value of coins in circulation fixed by law. Money of account, dollars and cents. Amount of coin or paper in circulation, not known.
31. **MAURITIUS.**—The silver rupee of India and its subdivisions are legal tender. British copper and bronze tokens are a legal tender in payments not exceeding half a rupee. Local subsidiary coins are legal tender in payment not exceeding five rupees. Paper currency estimated in sterling, £4,865 5s. 9d. Government notes of 5, 10, and 50 rupees of the issue of 1876 in circulation December 31, 1881, 3,000,475 rupees.
32. **STRAITS SETTLEMENTS.**—Currency determined by Indian act 6 of 1847. Amount of coin in circulation, estimated at \$6,000,000. Amount of paper currency in circulation, \$3,457,670.
33. **NEW SOUTH WALES.**—Sydney mint sovereigns and half sovereigns legal tender. No tender of silver coin exceeding 40s. legal tender.
34. **VICTORIA.**—Currency, Sydney gold coinage. Gold coins of Melbourne mint legal tender.
35. **QUEENSLAND, TASMANIA, SOUTH AUSTRALIA, WESTERN AUSTRALIA, AND NEW ZEALAND.**—The question of extending the whole or part of the imperial coinage to New South Wales and Victoria, as well as to these colonies, is under consideration. The amount of coin in circulation in Western Australia is estimated at £80,000. The average weekly amount of notes in circulation at the end of 1881 in the same colony was £22,505.
36. **FILII.**—The imperial coinage is extended to the colony, and there is no coin in circulation other than British sterling.

## STATES OF THE LATIN UNION.

*Text of the monetary convention concluded at Paris, November 6, 1885, between France, Greece, Italy, and the Swiss Confederation, and of the law by which Belgium gives its adhesion to the same.*

[Translated from the *Moniteur Belge*, December 31, 1885.]

Monetary convention concluded at Paris, November 6, 1885, between France, Greece, Italy, and the Swiss Confederation.

**ARTICLE I.** France, Greece, Italy, and Switzerland remain a union in all that regards the fineness, weight, diameter, and circulation of their gold and silver coins.

**ART. II.** The denominations of the gold coins stamped with the impression of the high contracting parties are those of the pieces of 100 francs, 50 francs, of 10 francs, and 5 francs, fixed as to fineness, weight, allowance, and diameter, as follows:

Denominations.	FINENESS.		WEIGHT.		Diameter.
	Legal fineness.	Deviation from fineness, both over and under.	Legal weight.	Deviation from legal weight, over and under.	
	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Grams.</i>	<i>Thousandths.</i>	<i>Millimeters.</i>
100 francs .....	900	1	32.258, 06	1	35
50 francs .....			16.129, 03		28
20 francs .....			6.451, 61	2	21
10 francs .....			3.225, 80		19
5 francs .....			1.612, 90	3	17

The contracting governments shall admit without distinction into their public treasuries the pieces of gold manufactured under the preceding conditions in any one of the four states, reserving, however, the right to exclude the pieces the weight of which shall have been reduced by waste one-half per centum below the deviations mentioned above, or the impressions of which shall have been effaced.

The type of the silver five-franc pieces stamped with the impression of the high contracting parties, is fixed as to fineness, weight, deviation, and diameter, as follows:

FINENESS.		WEIGHT.		Diameter.
Legal fineness.	Deviation from legal fineness above and below.	Legal weight.	Deviation from legal weight above and below.	
<i>Thousands.</i> 900	<i>Thousands.</i> 2	<i>Grams.</i> 25	<i>Thousands.</i> 3	<i>Millimeters.</i> 37

The contracting governments shall reciprocally receive into their public treasuries the said five-franc silver pieces.

Each of the contracting states agrees to take back from the public treasuries of the other states the silver 5-franc pieces whose weight shall have been reduced by waste 1 per cent. below the legal allowance, provided they have not been fraudulently debased, and that the impressions thereon have not been effaced.

In France the silver 5-franc pieces shall be received in the coffers of the Bank of France on the accounts of the treasury, as is provided by the papers exchanged between the French Government and the Bank of France, dated respectively the 31st of October and the 2d of November, 1855, and which are made part of the present convention.

This engagement is made for the duration of the convention fixed by section 1 of article 13, and the bank shall not be bound beyond that term by the application of the clause relating to tacit renewal provided for in section 2 of the same article.

In case the provisions concerning the legal currency of the silver pieces of 5-francs stamped by the other states of the union are abrogated, either by Greece or by Italy or by Switzerland, within the term of the engagement taken by the Bank of France, the power or powers which shall have revoked these provisions engage that their banks of issue shall receive the 5-franc silver pieces of the other states of the union on conditions identical with those on which they receive the 5-franc silver pieces stamped with the national effigy.

Two months before the term assigned for giving notice of the termination of the convention the French Government shall inform the states of the union whether the Bank of France intends to continue or to end the engagement above mentioned. In default of such engagement the Bank of France shall be subject to the provision relative to tacit renewal.

ART. 4. The high contracting parties engage to manufacture silver 2-franc pieces, silver 1-franc pieces, silver 50-centime pieces, and silver 20-centime pieces, only on the following conditions, hereinafter fixed as to fineness, weight, and diameter.

Pieces.	FINENESS.		WEIGHT.		Diameter.
	Legal fineness.	Allowance of fineness above and below.	Legal weight.	Allowance weight above and below.	
	<i>Thousands.</i>	<i>Thousands.</i>	<i>Grams.</i>	<i>Thousands.</i>	<i>Millimeters.</i>
2 francs .....	835	3	10	5	27
1 franc 50 centimes ..			5		
20 centimes .....			2.50	7	23
			1	10	18
					16

These pieces shall be remelted by the governments which shall have issued them, when reduced by waste 5 per cent. below the allowances above mentioned, or when the impression on them shall have disappeared.



ART. 5. The silver pieces coined according to the conditions of article 4 shall be legal tender between private parties of the state that shall have issued them to the extent of fifty francs for a single payment.

The state which shall have put them in circulation shall receive them from its own citizens without limit as to quantity.

ART. 6. The public coffers of each of the four states shall accept the silver coins manufactured by one or more of the contracting states conformably to article 4 to the amount of 100 francs for each payment made to such coffers.

ART. 7. Each of the contracting governments engages to take back from individuals, or from the public treasuries of the other states, the small silver coins which it shall have issued, and to exchange them for an *equal* value of current coin, gold or silver, manufactured subject to the conditions of articles 2 and 3, provided that the sum presented for exchange shall not be less than 100 francs. This obligation shall be prolonged a year, beginning with the expiration of the present convention.

ART. 8. The coinage of gold pieces manufactured under the conditions of article II, with the exception of that of the pieces of five francs in gold provisionally suspended, is free to each of the contracting states.

The coinage of 5-franc silver pieces is provisionally suspended, and shall not be resumed until unanimous agreement in that regard shall have been reached by all the contracting states.

However, should one of the states desire to resume the free coinage of 5-franc silver pieces it shall have power to do so, on condition of exchanging or refunding during the full term of the present convention, in gold, and at sight, to the other contracting countries, on their demand, the 5-franc silver pieces stamped with their effigies and circulating within their territory. Moreover, the other states shall be free no longer to receive the money of the states which shall resume the stamping of the said pieces.

The state desirous of resuming such coinage shall, preliminary thereto, call a conference of its associates, to regulate the conditions of such resumption. However, the lower mentioned in the preceding paragraph shall not be subordinated to the establishment of an agreement, and the conditions of exchange and refundings agreed to in the same paragraph may be modified. In the absence of an understanding, while preserving the benefit of the stipulations which precede as regards the state which shall resume the free coinage of 5-franc silver pieces, Switzerland reserves to herself the power to leave the union before the expiration of the present convention. That power is, however, subject to these two conditions:

(1) That for four years, beginning with the coming into force of the present convention, the fourteenth article and the annexed arrangement shall not be applicable as regards the states which shall not have resumed the free coinage of 5-franc silver pieces.

(2) That the silver coins of the said states shall continue during the same period to circulate in Switzerland, conformably to the stipulations of the present convention. On its part, Switzerland agrees not to resume during the same period of four years the free coinage of 5-franc silver pieces.

The Swiss Government is authorized to cause the remelting of the old issues of 5-franc silver pieces to be proceeded with, but on condition that it shall effect the retirement of the old pieces at its own expense.

ART. 9. The high contracting parties shall not have power to issue 2-franc silver pieces, 1-franc silver pieces, 50-centime silver pieces, and 20-centime silver pieces, stamped in accordance with the conditions mentioned in article 4, except to a value corresponding to 6 francs per inhabitant.

This figure, account being taken of the last census had in each state of the normal increase of population, is fixed—

	Francs.
For France, Algiers and the colonies .....	256,000,000
For Greece .....	15,000,000
For Italy .....	182,000,000
For Switzerland .....	19,000,000

The sums already issued up to the present day by the contracting states shall be deducted from the above sums. The Italian Government is, by way of exception, authorized to cause to be manufactured a sum of twenty millions in silver fractional pieces, this sum being destined to assure the replacing of the old coins by pieces stamped under the conditions of article 4 of the present convention.

The Swiss federal government is authorized, by way of exception, regard being had to the wants of the population, to cause to be manufactured a sum of 6,000,000 francs in fractional pieces of silver.

The French Government is equally authorized, by way of exception, to proceed to remelting, up to the amount of 8,000,000 francs, silver divisional pieces of the Pontifical pieces previously withdrawn from circulation.

ART. 10. The date of manufacture shall be inscribed, in strict conformity with the year of coinage, on the gold and silver coins stamped in the four states.

ART. 11. The government of the French Republic accepts the mission of centralizing all the administrative and statistical documents relating to the issue of coins, to the production and consumption of the precious metals, to the monetary circulation, to the counterfeiting and deterioration of coins. It shall communicate them to the other governments, and the contracting parties shall take counsel together, if there be occasion therefor, as to the proper measures to give all desirable exactness to that information, as well as to prevent the counterfeiting and deterioration of coins and to insure the repression thereof.

ART. 12. Every request to become a party to the present convention made by a state which shall accept the obligations thereof, and which shall adopt the monetary system of the union, shall be granted only with the unanimous consent of the high contracting parties.

The latter agree to call in or refuse legal currency to the 5-franc silver pieces of those states which do not belong to the union. These pieces shall not be accepted in the public coffers nor in the banks of issue.

ART. 13. The present convention, which shall come into force on the 1st of January, 1886, shall remain in force until January 1, 1891.

If one year before this time it shall not have been declared terminated by the contracting powers, it shall be prolonged from year to year, with full legal force and effect by way of tacit renewal, and shall continue to be obligatory for one year, beginning with the 1st day of January following notice of its termination.

In case of notice of termination of the present convention each of the contracting states shall be bound to take back the 5-franc silver pieces which it shall have issued and which shall be found in circulation, or in the public coffers of the other states, and is charged with the payment to those states of a sum equal to the nominal value of the pieces called in in accordance to the conditions determined in a special arrangement which shall remain annexed to the present convention.

ART. 15. The present convention shall be ratified; the ratifications thereof shall be exchanged at Paris at the earliest moment possible, and not later than the 30th of December, 1885.

In witness whereof, the respective plenipotentiaries have signed the present convention, and have set their seals opposite their signatures.

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*Arrangement relative to the execution of article 14 of the convention of November 6, 1885.*

The governments of France, Greece, Italy, and Switzerland desiring by a special arrangement to regulate the execution of the liquidation clause inserted in the monetary convention concluded between them on that day, the undersigned, being duly authorized to such effect, agree to the following provisions:

ARTICLE 1. During the year which shall follow the expiration of the convention the respective exchanges and the return to their own country of the 5-franc silver pieces which may exist in equivalent quantities shall be proceeded with in the various states.

ART. 2. The deliveries of coin or of values necessitated by the execution of the present arrangement will be: In France, at Paris, Lyons, or Marseilles; in Greece, at Athens; in Italy, at Rome, Geneva, Milan, or Tunis; in Switzerland, at Berne, Basle, Geneva, or Zurich.

ART. 3. Each of the contracting states shall retire from circulation the 5-franc silver pieces bearing the impression of the other states of the union; such withdrawal from circulation shall be completed by the 1st day of October of the year following the expiration of the present convention. Beginning with said date all the silver coins above mentioned may be refused by the public treasuries elsewhere than in the country in which they originated. The state which continues to admit them shall have power to receive them only on its own account and not on account of the state which shall have issued them.

On the 15th of January of the following year, after the proper offsets shall have been made, the account of the pieces retired from circulation shall be definitively settled, by nationality, in each of the states, and they shall be reciprocally given due and legal notice of said account in the form usual between states. The balance, if any shall exist at said date, shall be held by the state holding it at the disposition of the state which shall have stamped the pieces. The latter shall withdraw its pieces, making compensation therefor at their nominal value.

ART. 4. The compensation stipulated for in the preceding article shall be made in gold or in 5-franc silver pieces, stamped with the impress of the creditor state, or in drafts payable in said state, either in the same coins or in bank bills which are legal tender there.

Such compensation may be divided into payments made every three months in such way that the account shall be paid within a maximum term of five years, beginning with the day of the expiration of the convention. These terms may be always anticipated in whole or in parts.

An additional sum of 1 per cent. per annum during the second, third, and fourth years, and of  $1\frac{1}{2}$  per cent. during the fifth year on the amount of the sums to be refunded shall be paid. This interest shall be calculated from the 15th of January, the date of the resolutions fixing the balance to be withdrawn, and in case the terms have been anticipated, it shall undergo a proportional diminution.

ART. 5. All the cost of transportation, both of the balance of the silver coins to be returned to their own country, and the values or specie intended to discharge the price of them, shall be borne by each state as far as the frontier.

ART. 6. In partial derogation to the preceding provisions, and with the intention of taking into account the exceptional situation of Switzerland, it is agreed:

(1) That the 5-franc pieces issued by France and retired from circulation in Switzerland, shall be remitted by the federal government to the French Government, which shall effect their refundment to Switzerland on the conditions hereinafter determined.

The French Government shall refund successively at sight, in Swiss pieces of 5 francs in silver, or in gold pieces of 10 francs or more, stamped under the conditions provided for by the convention, and this after the beginning of the year which shall follow the expiration of the said convention, all the shipments of 5-franc silver pieces issued by France and retired from circulation in Switzerland; provided, however, that the amount of each of these shipments shall not be less than 1,000,000 nor greater than 10,000,000 of francs, except the final balance, which may be less than 1,000,000 francs.

However, the reimbursement to be made in gold, by the French Government to the federal government, for the repurchase of the French pieces of 5 francs in silver, shall not exceed the sum of 60,000,000 of francs.

(2) That the silver 5-franc pieces issued by Italy and retired from circulation in Switzerland, shall be remitted by the federal government to the Italian Government, which, from the beginning of the year following the expiration of the convention, shall refund them successively at sight, in Swiss 5-franc silver pieces and in gold pieces of 10 francs and over, stamped subject to the conditions of the said convention, or in drafts at sight on Berne, Basle, Geneva, or Zurich, payable subject to the conditions provided for in paragraph 1 of article 4 of the present arrangement. The amount of each of these shipments of Italian 5-franc silver pieces shall not be less than 500,000 francs, with the exception of the final balance, nor more than 2,000,000 francs.

The successive refundments to be made by the Italian Government to the federal government shall, as a general rule, consist, to the extent of two-thirds at least, of gold pieces and of Swiss 5-franc silver pieces, and the remainder of bills or drafts subject to the conditions determined on in the preceding paragraph. Should any exception be made to this rule the proportion shall be restored on the basis of the following reimbursement: *Provided, however*, That the Italian Government shall not be bound to refund in gold or 5-franc silver Swiss pieces, to the Swiss Government, a sum total greater than 20,000,000, and the total refundments to be effected in coin and in bills or drafts, by the Italian Government to the federal government, for the aggregate operation of the exchange or repurchase of the Italian 5-franc silver pieces circulating in Switzerland, shall not exceed the sum of 50,000,000 of francs.

ART. 7. The present arrangement shall be ratified and the ratifications thereof exchanged at the same time as those of the monetary convention concluded this day between the four states.

#### Declaration.

(1) The Hellenic Government, trusting to the different stipulations of article 8 of the monetary convention dated this day, and desirous of giving on its own part, to the duration of the union, all the guarantee in its power, enters into the following engagement:

So long as compulsory circulation shall be maintained in Greece, the free coinage of silver shall not be resumed. After the suppression, free coinage shall not be resumed without a previous agreement with France and Italy.

(2) The federal Swiss Government declares that the obligation stipulated in the second paragraph of article 12 of the monetary convention concluded and dated this day shall be put in execution in Switzerland, only within the limits of federal legislation on banks of issue.

This reservation made in favor of the Swiss Federal Government shall be recorded and properly certified to such government.

In witness whereof, the subscribing plenipotentiaries, duly authorized to that end, have signed the present declaration, which shall be considered, approved, and sanctioned by the respective governments without any further special ratification, by the sole fact of the exchange of the ratifications of the monetary convention to which it relates.

AN ACT additional to the monetary convention of November 6, 1885, signed December 12, 1885, between Belgium, France, Greece, Italy, and Switzerland.

The signatory governments of the monetary convention concluded at Paris, November 6, 1885, having agreed to leave Belgium the power to enter anew, as a contracting party, into the union reconstituted by said convention and the Belgian Government desiring to make use of that power—

The undersigned, duly authorized to that effect, have agreed to the following provisions:

ARTICLE 1. The Belgian Government gives its adhesion to the monetary convention signed at Paris, November 6, 1885, between France, Greece, Italy, and Switzerland, as well as to the declaration and arrangement annexed thereto. On their part, the governments of France, Greece, Italy, and Switzerland, make a record of the adhesion of the Belgian Government and give their assent thereto.

ART. 2. The National Bank of Belgium shall receive the 5-franc silver pieces of the countries of the Union on conditions identical with those under which it receives the Belgian 5-franc silver piece, during the duration of the convention, as is determined for the Bank of France, by article 3 of the convention.

ART. 3. The quota of the pieces of silver of 2 francs, of 1 franc, of 50 centimes, and 20 centimes, which may be struck and issued by Belgium, on the conditions of articles 4 and 9 of the convention, is fixed at 35,800,000 francs. From this sum shall be deducted the sum of the quantities already issued up to the present time by the Belgian Government. By way of exception, Belgium is authorized to manufacture coins of these categories to the amount of 5,000,000 of francs, out of the silver 5-franc pieces which it shall remelt.

ART. 4. Departing to some extent from articles 3 and 4 of the arrangement annexed to the convention of November 6, the following provisions, in the nature of arbitration, are ordered:

If at the date of January 15, indicated in section 3 of article 3 of said arrangement, the French Government should, after the proper set-off is made, happen to be the holder or possessor of a balance of Belgian 5-franc silver pieces, that balance shall be divided into two equal parts.

The Belgian Government shall refund the half of said balance, conformably to article 4 of the arrangement.

It agrees to introduce into its monetary regime no change which might hinder the return to Belgium of the other half through the avenues of trade and of exchange. This engagement shall have a duration of five years, beginning with the expiration of the union. Belgium may terminate it by accepting the obligation to refund this second half, on the conditions provided for by article 4 of the arrangement. However, the Belgian Government reserves to itself the power to introduce into its monetary legislation such changes as shall have been made in the monetary legislation of France.

The Belgian Government guarantees that the balance shall not exceed 200,000,000 of francs. Should it exceed this amount, it shall be refunded in accordance with the conditions provided in article 4 of the arrangement.

On the other hand, should the Belgian Government, on the dissolution of the union, happen to be the holder of a balance of French 5-franc silver pieces, the French Government reserves the power of calling on Belgium to apply the provisions agreed to in the present article.

ART. 5. The French and Italian Governments reserve to themselves the right of demanding the application of the provisions stipulated in the preceding article in the settlement of their mutual accounts, at the time of the dissolution of the union, the minimum of the balance being fixed between them at the same figure, 200,000,000 francs.

ART. 6. Belgium undertakes to refund to Switzerland, one after another, at sight, in Swiss pieces of 5 francs in silver, or in gold pieces of 10 francs or more, stamped in accordance with the conditions of the convention, and this from the beginning of the year following the expiration of the said convention all shipments of pieces of 5 francs in silver, issued by Belgium and retired from circulation in Switzerland. The sum total of each of these shipments shall not be below 1,000,000 nor above 2,000,000 of francs; only the final balance may be less than 1,000,000 francs. Provided, however, that the refundings to be made in gold or in Swiss pieces of 5 francs in silver, by the Belgian Government to the Swiss Federal Government for the purchase of Belgian 5-franc silver pieces, shall not exceed the sum of 6,000,000 francs.

If the balance to be liquidated should exceed the sum of 6,000,000 of francs, Belgium pledges itself to introduce into its monetary system no change of a character to prevent the return, through the avenues of trade or of exchange, of the said excess, and this during a period of five years, beginning with the expiration of the union, or during such period as shall be agreed upon between France and Belgium to the same end.

ART. 7. In case of dissolution of the Union the deliveries of specie or of values in fulfillment of the arrangement annexed to the convention of November 6 shall be made—in France, at Paris, Lille, Lyon, or Marseilles; and in Belgium, at Brussels or at Anvers.

ART. 8. The present act, additional to the monetary convention of November 6, 1885, shall be ratified, and the ratifications shall be exchanged at Paris at the same time as that of the said convention.

In witness whereof the subscribers have drawn up the present document and invested it with their seals.

#### Declaration.

At the moment of signing by Belgium, France, Greece, Italy, and Switzerland the act additional to the monetary convention concluded November 6, 1885, the subscribing plenipotentiary of His Majesty the King of the Hellenes, declares that his government reserves the right of demanding, in favor of Greece, when compulsory circulation shall have been abolished in that country, the proportional application of the provisions agreed upon between France and Belgium in the said additional act, in the settlement of their mutual accounts on the dissolution of the union.

This reservation is agreed to by the subscribing plenipotentiaries of Belgium, France, Italy, and Switzerland.

Done at Paris, five original copies hereof being made, December 12, 1885.

#### FRANCE.

*Statement made in reply to certain interrogatories of the Secretary of the Treasury touching the coinage, paper, and metallic circulation during the year 1885.*

- (1) The franc.
- (2) It is double; gold and silver, with the ratio of 1 to 15½.
- (3 and 4) The weight in grams and the fineness, expressed in thousandths, of each of the gold and silver coins authorized by law is fixed as follows:

#### GOLD COINS.

Denomination of coins.	Weight.		Fineness.
	Grams.	Thousandths.	
100 francs .....	32.258, 06	900	
50 francs .....	16.129, 03	900	
20 francs .....	6.451, 61	900	
10 francs .....	3.225, 80	900	
5 francs .....	1.612, 90	900	

#### SILVER COINS.

5 francs .....	25	900
2 francs .....	10	835
1 franc .....	5	835
50 centimes .....	2.5	835
20 centimes .....	1.0	835

(5) The mint receives gold only from individuals for coinage. The coinage of 5-franc coins has been suspended by a decree of August 6, 1876, rendered in execution of the law of August 5, same year.

(6) The coinage of silver coins of 5 francs being suspended, the mint coins only gold pieces for individuals at the rate of 6.70 francs per kilogram of gold of the fineness of nine hundred thousandths.

(7) The amount is unlimited.

(8) The amount is unlimited as to payment of coins of 5 francs. As to silver coins of a smaller denomination, they are legal tender to the amount of 50 francs in private transactions, but the Government receives them to any amount.

(9) The tolerance as to fineness and weight of gold and silver coins is as follows:

## GOLD.

Coins.	Tolerance as to fineness.	Tolerance in weight.
	<i>Thousandths.</i>	<i>Thousandths.</i>
100 francs.....	1	1
50 francs.....		2
20 francs.....		3
10 francs.....		
5 francs.....		

## SILVER.

5 francs.....	2	3
2 francs.....		5
1 franc.....	3	7
50 centimes.....		10

(10) There are none with reference to gold coins and as to silver coins of 5 francs. As to silver coins of a smaller denomination, they are to be recoined when they have lost by friction 5 per cent. over the tolerance above mentioned.

(11 and 12) In 1885 the mint made the following coinage:

## GOLD.

Coins of 100 francs:

For France.....	289,400
For the principality of Monaco .....	633,400
Total .....	922,800

## SILVER.

Coins of 1 piastre .....	799,511
Coins of $\frac{5}{100}$ .....	20,000
Coins of $\frac{2}{100}$ .....	256,000
Coins of $\frac{1}{100}$ .....	1,279,511
Total.....	2,355,022

(13) The total amount of gold coined since the establishment of the mint in 1795, to December 31, 1885, is 8,651,553,740 francs. No recoinage.

Silver, 5,060,606,240 francs, in coins of 5 francs.

(15) Total amount of subsidiary silver, 237,073,624.10 francs.

(16) None in 1884.

(17) The amount yielded by the mines will not be known before September next. For 1884 the amount was 11,810 tons of argentiferous lead, representing a value of 2,773,193 francs.

The quantity of silver contained in this ore was about 5,905 kilograms, corresponding to a value of 1,008,869.25 francs.

(18) The import and export of gold and silver coin and bullion during 1885 was as follows:

Coin and bullion.	IMPORTS.		EXPORTS.	
	Weight.	Value.	Weight.	Value.
	<i>Kilos.</i>	<i>Francs.</i>	<i>Kilos.</i>	<i>Francs.</i>
Gold coin .....	67,927.500	217,367,852	51,471.100	164,707,597
Gold bullion .....	7,600.600	26,145,997	10,585.800	36,415,104
Silver coin .....	1,114,540.100	211,762,624	634,659.400	120,535,286
Silver bullion .....	140,789.100	25,342,046	100,828.600	18,149,150

(19) The amount of gold coined to December 31, 1885, was 8,651,553,740 francs. The cash amount in the Bank of France on the same date was 1,157,415,159.76 francs. The amount in circulation is unknown.

(20) The amount of silver coined to December 31, 1885, in pieces of 5 francs, was 5,060,606,240 francs. The cash amount in the Bank of France on the same day was 1,085,432,782.85 francs. The amount in circulation is unknown.

(21) The amount of limited-tender silver coined is 237,073,624.10 francs.

(22) There is no paper money in the French Government currency. The Bank of France alone can issue paper currency; being legal tender it is redeemable at sight, and the amount outstanding on December 31, 1885, was 2,918,050,745 francs.

(23) The laws and regulations concerning the coinage of money are annexed to the report for 1883. This report is sent herewith together with a copy of the law of 7th Germinal, year XI, and two copies of the report of the commissioners on monetary circulation and coinage for the years 1884 and 1885.

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[Telegram.]

PARIS, February 9, 1886.

BAYARD,  
*Secretary, Washington:*

There was debate yesterday in Chamber with reference to depreciation of commercial value silver. Government was urged to ask for reassembling of International Conference of 1881, minister finance said most of powers interested were indisposed to change their present ratio between gold and silver.

Minister foreign affairs said French Government was not indisposed to negotiate with other powers, but that present time was not favorable for such negotiation, and desired that the question be indefinitely postponed; thereupon Chamber postponed indefinitely further consideration of subject.

MCLANE,  
*Minister.*

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## BELGIUM.

LEGATION OF THE UNITED STATES,  
*Brussels, April 22, 1886.*

SIR: Under article 3 of the additional act of the Latin monetary convention of the 6th of November, 1885, Belgium was authorized to circulate 40,000,000 francs in divisional moneys of one franc and half-franc pieces. It appears that only about 33,000,000 francs of the amount are in circulation, and the government now proposes to coin 7,800,000 francs, using in the coinage of these small moneys the surplus Belgian 5-franc pieces. It is expected that the operation will result in a profit of about 420,000 francs, which will be used to establish a special fund for the reduction of the redundant circulation of Belgian 5-franc pieces.

The fund will be increased from time to time from any resources which may be made available.

The minister of finance with this end in view has just submitted to the Chamber of Deputies a bill to appropriate 121,000 francs to cover the expense of the operation.

This seems to be the first step taken by the government looking towards the period when the redemption of the Belgian 5-franc pieces must come under the terms of the Latin Union.

I have the honor to be, sir, your obedient servant,

LAMBERT TREE.

Hon. THOMAS F. BAYARD,  
*Secretary of State, Washington, D. C.*

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[Translation.]

*Monetary and fiduciary fabrication and circulation in Belgium during 1885.*

- (1) The franc.
- (2) The double standard in proportion of 1 to 15½.

Answers to third, fourth, and ninth questions:

Nature of the pieces.	FINENESS.		WEIGHT.	
	Legal fineness.	Deviation in fineness both above and below.	Legal weight.	Deviation in weight both above and below.
	Thousandths.	Thousandths.	Grams.	Thousandths.
Gold:				
100 francs .....	900	1	32.258 }	1
50 francs .....			16.129 }	
20 francs .....			6.451 }	2
10 francs .....			3.225 }	
5 francs .....			1.613 }	3
Silver:				
5 francs .....	900	2	25.000	3

(5) The mint is open to the coinage of gold only. Since the 21st December, 1876, it is closed to the coinage of 5-franc pieces.

(6) The charge for coinage is, for gold, 6 francs 70 centimes per kilogram; for the 5-franc pieces in silver, 1 franc 50 centimes per kilogram.

(7) The amount is not limited.

(8) The amount is not limited.

(10) The gold pieces of which the weight may have been reduced by use  $\frac{1}{2}$  per cent. below the allowance above mentioned, or those from which the mint stamp shall have disappeared; pieces of 5 francs of which the weight may have been reduced by use 1 per cent. below the allowance above mentioned, or from which the mint stamp shall have disappeared. These provisions have not yet been applied in practice in Belgium.

(11 and 12) None.

(13) Gold (since 1832). Total of the emission, 598,642,745 francs, of which 14,646,025 francs were in pieces of 10 and 25 francs. A law of 31st March, 1847, had rather modified the original law of the 5th June, 1832, in creating these two categories of pieces in the proportion of 1 to 15.80 with silver. This law was repealed the 28th of December, 1850. The demonetization was ordained by royal decree on the 11th August, 1854, and the pieces sold.

There has not been a recoinage of gold pieces by the state.

(14) Silver (pieces of 5 francs). Total of the emission, 495,678,210 francs; nominal value of the pieces of 5 francs which have been melted in order to be transformed into fractions of the monetary unit of the fineness of .835, —22,000,000 francs.

(15) By virtue of the monetary law of 22d July, 1866, approving the first convention concluded with France, Italy, and Switzerland, a sum of 32,000,000 of francs in fractional pieces (pieces of 1 franc, 2 francs, and 50 centimes) has been issued in Belgium.

These pieces, containing .835 fineness, make part of our fiduciary circulation, and their admission in the payments between individuals is limited. A new emission of one million of these coins has taken place in 1880-81, which brings the actual circulation of divisional coins to 33,000,000 francs.

The tabular statement of manufacture herewith inclosed, No. 12, gives since 1832 the emission of a sum of 52,864,535 francs, in pieces of 2½ francs, 2 francs, 1 franc, 50 centimes, 25 centimes, and 20 centimes, in which are included the 33 millions hereinbefore mentioned.

The excess was formed of pieces emitted at a fineness of .900, and which were of a different fineness from the new divisional pieces.

That which remained in the circulation when the new types were adopted was retired by the state and transformed partly into divisional moneys at a fineness of .835, partly in coins of 5 francs.

(16 and 17) There are no gold or silver mines in Belgium.

(18) The department of finance will not be in possession of the necessary data to answer this question before next May.

(19, 20, and 21) The National Bank had in its vaults at Brussels and in its establishments in the provinces a sum of 65,000,000 francs in gold, and a sum of 32,000,000 francs in silver pieces of 5 francs.

The divisional silver money amounted to 8,000,000 of francs.

The bank fulfilling the functions of cashier of the state, the foregoing sums constitute the metallic reserve of the bank and the metallic reserve of the treasury.

It seems to result from the monetary convention concluded last November at Paris that the sum of 200 millions in silver is the probable amount of the circulation of the coins of 5 francs.

There exists no direct indication as to the quantity of the gold in circulation, but



it is stated that the payments are generally made in the proportion of 1.58 per cent. gold and 1.46 per cent. silver.

Taking into account the superiority of the sum of values in gold over the sum total of values in silver at the National Bank, the gold circulation may be supposed to amount to 400 millions.

In regard to the divisional coins, there have been stamped six francs per capita in the whole Latin Union, and it would be impossible to determine what quantity exists in Belgium.

(22) There are no bank bills except the notes of the National Bank.

The amount of the notes in circulation on the 31st December, 1885, was 367,423,810 francs.

LEGATION OF THE UNITED STATES,  
Brussels, July 2, 1886.

SIR: Referring to your instruction marked "separate" of January 18, 1886, requesting, for the use of the Treasury Department, certain information with reference to the precious metals, &c., and to my number, 78, I have now the honor to transmit to you the answer to question 18 of the instruction, which until now the Belgian Department of Finance has not been in possession of the necessary elements to respond to.

I have the honor, &c.,

LAMBERT TREE.

Hon. THOMAS F. BAYARD,  
Secretary of State, Washington, D. C.

[Translation.]

GOLD, PLATINUM AND SILVER IMPORTED AND EXPORTED IN 1885.

	Imports.	Exports.
<b>Gold:</b>		
Ore..... kilograms.....	19,400	.....
Unmanufactured..... do.....	1,753	12
Coined (including platinum)..... do.....	2,938	1,290
Jewelry..... francs.....	1,620,308	60,687
<b>Silver:</b>		
Ore..... kilograms.....	408,367	66,176
Unmanufactured..... do.....	3,707	1,839
Coined..... do.....	11,872	62
Jewelry..... francs.....	1,042,663	45,835

TABLE SHOWING FOR EACH YEAR THE NOMINAL VALUE OF THE NATIONAL GOLD AND SILVER COINS MANUFACTURED AT THE BELGIAN MINT FROM 1832 TO 1885, INCLUSIVE.

IN GOLD PIECES.

Years.	10-franc.	25-franc.	20-franc.	Total.
1832-1847.....				8,037,425
1848.....		8,037,425		8,037,425
1849.....	371,880	3,749,575		4,121,455
1850.....	633,270	1,853,875		2,487,145
1851-1864.....				
1865.....			20,522,060	20,522,060
1866.....			10,639,260	10,639,260
1867.....			26,826,140	26,826,140
1868.....			27,634,980	27,634,980
1869.....			24,689,480	24,689,480
1870.....			63,824,060	63,824,060
1871.....			45,179,440	45,179,440
1872, 1873.....				
1874.....			60,927,000	60,927,000
1875.....			82,685,060	82,685,060
1876.....			41,393,640	41,393,640
1877.....			118,121,400	118,121,400
1878.....			51,108,000	51,108,000
1879-1881.....				
1882.....			10,446,200	10,446,200
1883-1885.....				
<b>Totals.....</b>	<b>1,005,150</b>	<b>13,640,875</b>	<b>583,996,720</b>	<b>598,642,745</b>

TABLE SHOWING FOR EACH YEAR THE NOMINAL VALUE OF THE NATIONAL GOLD AND SILVER COINS MANUFACTURED AT THE BELGIAN MINT FROM 1832 TO 1885, INCLUSIVE—Continued.

IN SILVER PIECES.

Year.	20 cen- times.	$\frac{1}{2}$ franc.	Half franc.	1 franc.	2-franc.	2 $\frac{1}{2}$ -franc.	5-franc.	Total.
1832.							186,760	186,760 00
1833.			29,175 00	60,836			5,628,330	5,718,341 00
1834.		188,047 00	789,023 50	481,551	552,712		1,749,880	3,761,213 50
1835.		160,004 75	402,521 00	830,698	450,110		1,848,840	3,692,173 75
1836.								
1837.								
1838.			275,183 50	525,362	600,610		26,015	1,427,170 50
1839.								
1840.			173,685 00	261,041	472,682			907,408 00
1841.								
1842.								
1843.		2,000 00	182,000 00		1,469,000			1,653,000 00
1844.		241,500 00	792,000 00	2,196,400	966,000		401,000	4,596,900 00
1845.								
1846.								
1847.							3,498,005	3,498,005 00
1848.						1,398,537 50	12,581,415	13,979,952 50
1849.				40,662	5,007,115 00		34,610,475	39,658,252 00
1850.		25,269 00	104,785 50	162,016		397,880 00	26,326,480	27,016,370 50
1851.							18,539,610	18,539,610 00
1852.	60,128 00						23,023,380	23,083,508 00
1853.	393,010 80						12,132,990	12,526,000 80
1854.								
to								
1857.								
1858.	173,050 40						90,510	263,560 40
1859.								
to								
1864.								
1865.							4,536,800	4,536,800 00
1866.			3,403,000 00	3,041,000	3,884,000			10,328,000 00
1867.			507,000 00	6,652,000	7,578,000		18,465,720	33,202,720 00
1868.			537,932 00	675,000	4,328,460		32,852,820	38,394,212 00
1869.				1,393,608			63,287,710	64,681,318 00
1870.							52,340,375	52,340,375 00
1871.							23,917,170	23,917,170 00
1872.							10,225,000	10,225,000 00
1873.							111,704,795	111,704,795 00
1874.							12,000,000	12,000,000 00
1875.							14,904,705	14,904,705 00
1876.							10,799,425	10,799,425 00
1877.								
1878.								
1879.								
1880.				545,222	285,294			780,516 00
1881.			100,000 00	119,484				219,484 00
1882.								
to								
1885.								
626,189 20	616,760 75	7,296,305 50	13,984,880	20,536,868	6,803,582 50	495,678,210	548,542,745 95	

## TOTAL OF GOLD AND SILVER COINS MANUFACTURED AND PUT IN CIRCULATION.

Per year.	Since 1832.	Per year.	Since 1832.	Per year.	Since 1832.
186,760 00	186,760	29,503,515 50	120,741,371	66,029,192 00	347,238,422
5,718,341 00	5,905,101	18,539,610 00	139,280,891	89,370,798 00	436,609,220
3,761,213 50	9,660,314	23,083,508 00	162,364,689	116,164,455 00	552,773,655
3,692,173 75	13,358,488	12,526,000 80	174,890,690	60,096,610 00	621,870,265
-----	13,358,488	-----	174,890,690	10,225,090 00	632,095,265
-----	13,358,488	-----	174,890,690	111,704,795 00	743,800,060
1,427,170 50	14,785,658	-----	174,890,690	729,927,000 00	1,473,727,060
-----	14,785,658	-----	174,890,690	97,589,765 00	1,571,316,825
907,408 00	15,693,066	263,560 40	175,154,250	52,193,065 00	1,623,509,890
-----	15,693,066	-----	175,154,250	118,121,400 00	1,741,631,290
-----	15,693,066	-----	175,154,250	51,108,000 00	1,792,739,290
1,653,000 00	17,346,066	-----	175,154,250	-----	1,792,739,290
4,596,900 00	21,942,968	-----	175,154,250	780,516 00	1,793,519,806
-----	21,942,968	-----	175,154,250	219,484 00	1,793,739,290
-----	21,942,968	-----	175,154,250	10,446,200 00	1,804,185,490
-----	21,942,968	-----	175,154,250	-----	1,804,185,490
3,498,005 00	25,440,971	25,058,860 00	200,213,410	-----	1,804,185,490
22,017,377 50	47,458,349	20,967,260 00	221,180,370	-----	1,804,185,490
43,779,707 00	91,238,056	60,028,860 00	281,209,230	-----	1,804,185,490

*Administration of the mint.—Manufacture of coins.*

[From the official report of the showing of the Belgian mint at the National Exposition of 1880.]

The surveillance which, in the interest of the public, the state exercises over coins, is confided to a special administration directed by the commissioner of coins under the authority of the minister of finance. The manufacture of coins is performed under the supervision of a contractor (*entrepreneur*) bearing the title of director of manufacture.

The commissioner of coins, the chief of the administration, judges, in conformity with the law, of the fineness and weight of the coins when manufactured.

He decides all questions relating to the fineness and the mint-stamps of bars and specie, to the legality of the matrices and dies of the state, and to false coins.

In case of contest he fixes the weight of the material to be refined or coined, the date, and the order of registration and payment of coin and refining vouchers.

He sees to the execution of the monetary laws as well as to that of those relating to the guaranty of the fineness of articles of gold and silver.

He has the police management and control of the mint.

The commissioner of coins is assisted in the exercise of his functions by an inspector of assays, by assay chemists, and a comptroller of exchange; i. e., in the matter of all negotiations relative to the sale or exchange of gold or silver material, whether coined or in bars, as well as of all papers representing a metallic value and coinage.

The director of manufacture carries on the coinage of specie on premises and with materials belonging, in part, to the state.

He conducts his industrial operations as he understands it at his own risk and peril, but under the supervision and the control of the administration of coins, conforming himself to the laws and orders passed, or to be passed, on the subject.

He supplies his workshops (*ateliers*) either by his own purchases or by the materials brought by individuals to the exchange office (*bureau de change*), in the presence of the comptroller of exchange and of coinage.

He alone is responsible to the depositors, from whom he is bound to acquire the precious metal, at a fixed rate, in return for the coined equivalent, weight for weight of fine metal, save the amount retained to be worked for the costs of manufacture, which costs are regulated by royal decree.

He may negotiate for the coinage of specie for foreign countries, without prejudice, however, to the authorization of the minister of finance, who, independently of the general conditions established or to be established in view of the public interests, fixes the sum to be paid into the treasury of the state as an indemnity for each such operation.

*Manufacture of coins.*—The first coins were simply melted and run into earthen moulds. This mode of moulding, which could give only imperfect products,\* was succeeded by stamping by metallic moulds called dies, which took its place.

\*The best known, and perhaps the last manufacture of this kind in Europe, was in France, about 792, when the metal of the bells was converted into *deniers* of the Republic.

The first stampings of coin were made while the metal was hot by hammering with dies made of very hard bronze; in this way pieces of high relief could be obtained.

Not until about the fourth century of the Christian era was iron substituted for bronze in the manufacture of the dies. Stamping while the metal was in the cold state doubtless had its origin at this date. This substitution, however, must have taken place very gradually, for it seems that Saint Eloi, master of the coins under King Dagobert, of France, still practiced stamping while the metal was in a heated state. Be this as it may, coinage by hammering was practiced without any sensible modification until about the end of the sixteenth century.

From that period to our own time the stamping of money has been effected either by means of the stamp or by means of the coining-mill. Certain monetary workshops of great importance still preserve this superannuated implement, which, however, has become less unwieldy by the employment of steam as a motive power.

About 1840 a Viennese mechanic, Mr. Uhlorn, invented a press which, worked by steam and conducted by a single man, is able to stamp more than 3,000 pieces in an hour.

This was a great advance from every point of view, for it must be remarked that the stamp or the coining-mill strikes the blank to be coined sharply and all at once. Hence it exhausts all its power on the soft metal, and loses it the moment the metal, hardened by cold hammering, offers greater resistance to it. The monetary press, on the contrary, in which the metal is compressed between the dies, through the intermediation of a piece in the form of a ball-and-socket, exercises an ever-increasing pressure on the blank to be coined, and one which has no limit but the resistance of the dies, of the pieces of the machine, and the force of the motor. This makes it possible to obtain impressions much more distinct in much less time and at a much smaller cost.

At the mint at Brussels the employment of the minting-mill is to be henceforth confined to the manufacture of monetary dies and to the stamping of medals of large diameter and high relief.

Although the minting-mill or the press is the last of the implements through which the metals pass before they become coins, it seems natural to us to accord them the most important place in the short historical *résumé* we have here given.

From the day that the able Mr. Allard, *père*, who had charge of the manufacture of coins in Belgium (1846-78), obtained the authorization to renew the monetary material and to annex to the mint a refining workshop, operations for which the Belgian Government granted him the assistance of the state, the manufacture of coins at Brussels received an unlooked-for development. This manufacture grew all the more, because the system of the double standard and a large experience of the trade in the precious metals constitute, in the enterprise of manufacturing coins, the most powerful auxiliaries to an active and uninterrupted production. In monetary affairs, as in all other industrial affairs, to produce cheap it is necessary to produce much. Under the contract system (*le régime de l'entreprise*) monetary tariffs can undergo scarcely any reduction except on this condition. These tariffs have been considerably reduced during the period above mentioned.

New reductions will be possible, provided there be no lack of raw material, and provided implement and machinery keep up with the progress making daily in the mechanic arts.

#### *Law to preserve the integrity of the coinage.\**

The Belgian law of December, 1885, charged the executive power with the duty of taking the necessary measures to insure the purity of the circulation. To that end M. Beernaert, minister of finance, caused to be signed on the 3d of May the royal decree, the text of which is here reproduced.

Considering articles 2 and 6 of the law of December 30, 1885, approving the monetary convention concluded November 6, 1885, as well as the additional act of December 12, 1885, by virtue of which Belgium gives its adhesion thereto;

And wishing to prescribe the measures necessary to prevent the circulation of counterfeit or debased coin, as well as of silver coins which might be confounded with those of the Union:

ARTICLE 1. The treasurer of the state and his agents, the receivers of public money, and generally all persons receiving any sums on account of the state, are instructed to retire from circulation—

(a) The fraudulent pieces or pieces voluntarily debased presented to them.

\* From the Bulletin de Statistique, May, 1886, pp. 523, 524.

(b) The *silver* pieces of countries strangers to the Union which, by reason of a similarity of diameter or weight, are of a nature to be confounded with the pieces of the countries which have given their adhesion to the convention of November 6, 1855.

(1) The National Bank of Belgium and its agents shall effect this retirement, even in the payments which shall be made it outside of its functions as treasurer of the state.

The receivers of the public moneys who shall effect the retirement shall be designated by ministerial orders.

(2) When one of the persons hereinbefore mentioned shall declare that a piece presented to him is subject to retirement, he shall cut it into two parts, which he shall deliver to the bearer of said piece.

(3) Should the bearer claim that the piece is not subject to retirement, the person who shall have cut it shall put the fragments thereof in an envelope, which he shall seal with his seal of office; and he shall write on said envelope the following formula, to-wit.

"Piece (designation of its value) presented at (name of the office) this — day of —, 18—, by —, and submitted to the judgment of the commissioner of coins."

He shall deliver the parcel to the bearer, with his signature thereon, or shall undertake to have it reach the commissioner of coins.

(4) If the commissioner of coins declares that the piece is not subject to retirement it shall be reimbursed to its owner at its full value. In the contrary case the fragments of the piece shall be restored to the bearer, without prejudice to the latter's right to submit the question to the competent judge.

The cost of reimbursement of pieces cut by mistake shall be borne by the national bank, so far as the pieces cut at that institution, and by the public treasury so far as the pieces cut at other public treasuries, are concerned.

(5) Our royal decree of October 23, 1831, is repealed.

(6) Our minister of finance is charged with the execution of the present decrees.

## SWITZERLAND.

LEGATION OF THE UNITED STATES, *Berne, March 8, 1886.*

SIR: Referring to the Department dispatch of January 18, marked "Separate," I have now the honor to report all the information obtainable in reference to the coinage, production, consumption, import and export of gold and silver, paper and metallic circulation, &c., of Switzerland for the calendar year 1885.

Question 1. The legal unit of account in Switzerland, is the franc, 5 grams silver,  $\frac{800}{1000}$  fineness, or 0.3258 grams gold,  $\frac{1000}{1000}$  fineness.

Questions 2, 3, 4, and 9. Reference should be made to the new international monetary convention of November 6, 1885, ratified December 22, of which a copy is inclosed.

Questions 5 and 6. The Swiss federal law of December 22, 1870, authorizes the coinage of gold for private individuals; the charge of coinage is fixed by a specified regulation of January 15, 1873.

Questions 7 and 8. Gold and silver pieces of 5 francs of the Latin Monetary Union are accepted without restriction as payment.

Question 10. Recoinage of gold or silver worn coins was not made, and there is no fixed provision for the same.

Questions 11 and 12. No gold or silver was coined in 1885.

Question 13. Total coinage of gold of 20-franc pieces amounts to 5,000,000 francs. No recoinage.

Question 14. Ten million four hundred and seventy-eight thousand two hundred and fifty francs in 5-franc pieces have been coined. No recoinage.

Question 16. The following amount of subsidiary silver has been coined: 5,001,244 2-franc pieces of .900; 5,750,526 1-franc pieces of .900; 2,250,000 of 50 centimes.

The federal law of January 31, 1860, debased the subsidiary silver pieces to  $\frac{800}{1000}$ , and all of this character have been recalled, of which were coined, 2-franc pieces, 7,001,520 francs; 1-franc pieces, 3,517,558 francs. According to the monetary convention of 23d December, 1865, the latter coinage was recalled, and to replace them the following coinage of  $\frac{825}{1000}$  was made: 2-franc pieces, 8,000,000 francs; 1-franc pieces, 7,000,000 francs; 50 centimes, 3,000,000 francs.

Questions 16 and 17. Switzerland has neither gold nor silver mines.

Question 18. Importation of gold and silver, 992 quintals metric (quintal=100 kilograms), amounting to 23,776,097 francs; export, 1,376 quintals metric, amounting to 32,122,643 francs.

Questions 19, 20, and 21. At the close of 1885 the federal treasury contained—

Gold:	Francs.
Francs .....	342,555
5-franc pieces .....	946,285
Subsidiary silver .....	11,000

In the banks legally authorized—

Gold:	Francs.
Francs .....	47,537,000
5-franc pieces .....	19,974,000
Subsidiary silver .....	237,000

As to the volume of circulation it is impossible to make an accurate statement.

Question 22. The confederation has no paper money in circulation. The circulation of paper money by cantonal and private banks at the close of 1885 amounted to 134,546,000 francs.

Question 23. With the exception of the monetary convention of the 6th of November, 1885, no federal law concerning coinage has been enacted since the last report was made from this legation.

The foregoing is the substance of all the information furnished by the Swiss Federal Council as to the matters contained in the Department circular.

I have the honor to be, your obedient servant,

BOYD WINCHESTER.

Hon. T. F. BAYARD,  
*Secretary of State, Washington, D. C.*

#### *Coinage of the Swiss mint, 1884.*

The Swiss mint delivered during the past year 4,000,000 20-rappen pieces newly coined, with a nominal value of 800,000 francs; 3,000,000 10-rappen pieces, with a nominal value of 300,000 francs; 2,000,000 5-rappen pieces, with a nominal value of 100,000 francs; 1,000,000 1-rappen pieces with a nominal value of 10,000 francs; a total of 10,000,000 pieces, with a nominal value of 1,210,000 francs. The total weight of the metal employed in the coinage amounted to 305 metric centners, which cost 379,276.58 francs.

There were called in 1,720,000 5-rappen pieces, 380,000 10-rappen pieces, 910,000 20-rappen pieces. These were exchanged for newly-coined billon coins. There were melted in the year 1884 2,780,000 5-rappen pieces, 2,400,000 10-rappen pieces, and 1,720,000 20-rappen pieces of old coinage—together 6,900,000 pieces—with a nominal value of 723,000 francs. In all there were newly coined in the last ten years 34½ millions of billon coins, with a nominal value of 3,550,000 francs.

#### ITALY.

LEGATION OF THE UNITED STATES,  
*At Rome, Italy.*

*Answers relating to the coinage, production, consumption, import and export of the precious metals, paper, and metallic circulation of the Kingdom of Italy in the calendar year 1885.*

(1) The monetary unit is the fifth part of the 5-franc (lira) piece, which weighs 25 grams of silver, alloy nine-tenths fine; that is, fine silver, 25.500 grams; copper, 2.500 grams.

(2) The double standard, that is, of gold and silver, the ratio between the two metals being 1 to 15½.

(3) The piece of gold of 100 lira weighs 32.258 grams; 50 lira weighs 16.129 grams; 20 lira weighs 6.451 grams; 10 lira weighs 3.225 grams; 5 lira weighs 1.613 grams; said weights representing the alloy, which is composed nine-tenths of fine gold and one-tenth of copper.

(4) The piece of 5 francs (lira) weighs 25 grams, and contains 2.5 grams of alloy, i. e., nine-tenths of fine silver and one-tenth of copper. Besides the 5-franc piece there are coined pieces of 2 francs, weighing 10 grams; pieces of 1 franc, weighing 5 grams; pieces of 50 centesimi, weighing 2.500 grams (at  $\frac{336}{1000}$  silver and  $\frac{164}{1000}$  of copper).

(5) The mint takes gold only from private persons. But it also buys gold which contains a small part of silver, *i. e.*, not more than one-twentieth of the value of the gold.

(6) The coinage charge on gold is 7.44 francs for each kilogram of fine gold. Hence gold is bought at 3,437 francs (lira) for the kilogram fine, while coined it represents the value of 3,444.44 francs (lira).

(7) Without limit.

(8) For the 5-franc pieces (or scudi) without limit. For small or fractional silver coins among private persons for sums not exceeding 50 francs (liras). The public treasury takes them without limit.

(9) For gold the tolerance is  $\frac{1}{1000}$ , and for the silver scudi (5-franc piece) is  $\frac{2}{1000}$ . The "tolerance" of weight is as follows:

Gold:	Thousandsths.
100 liras .....	1
50 liras .....	1
20 liras .....	2
10 liras .....	2
5 liras .....	3
Silver:	
5 liras .....	3
2 .....	5
1 .....	5
0.50 .....	7
0.20 .....	10

(10) Gold and silver coins of .900 fineness are not retired at the charge of the state if they fall below the "tolerance." Fractional silver coins are recoined at the charge of the state when the wear is 5 per cent. of the legal weight.

(11) In the year 1885 there were coined 3,294,680 liras in 20-franc gold pieces.

(12) One million one hundred and ninety-six thousand and sixteen liras (francs), *i. e.*, 598,008 2-franc pieces.

(13) The amount of gold coined by the Italian mints since the establishment of the Kingdom of Italy, *i. e.*, from the year 1862 to the 31st of December, 1885, is 418,324,300 liras. During this period there has been a recoinage of gold (but of money different from that coined by virtue of the law of August 24, 1862,) of 788 pieces of 80 and 40 lira (francs) and of 5 and 10 lira (franc) pieces, of smaller diameter than that prescribed by law.

(14) From the establishment of the Kingdom of Italy until the end of 1885 the coinage of 5-franc pieces was 364,637,025 francs. During this period there was a recoinage of pieces, but of a date anterior to 1862, and belonging to the extinct Pontifical Government.

(15) During the period above indicated there was a coinage of 170 millions of fractional coins of 2 lira, 1 lira, 50 centesimi, and 20 centesimi. The pieces of 20 centesimi were remelted in 1884 and recoined in lira (franc) pieces; those of 50 centesimi were reduced to 11 millions of liras (francs) in 1885, and converted into 2 and 1 franc pieces, so that the sum of 170 millions on the 31st of December, 1885, was composed of 65 millions of 2-franc pieces, 75 millions of 1-franc pieces, and 30 millions of 50-centesimi pieces.

At present, in 1886, a further amount of 20 millions of 50-centesimi pieces is being melted down to be recoined, one-half in 2-franc pieces and the other half in 1-lira (franc) pieces.

(16) There are no data for a trustworthy answer to this question.

(17) Same.

(18) Importation in money:

	Francs.
Gold .....	6,085,300
Silver .....	103,577,400

Exportation in money:

Gold .....	101,246,000
Silver .....	82,073,800

Importation in bullion:

Gold .....	1,791,634
Silver .....	2,136,733

Exportation in bullion:

Gold .....	1,984,646
Silver .....	5,951

(19) On this point positive and official information is not to be obtained.

A Parliamentary report of the 3d of June, 1885 (in view of the "prorogation" of the legal circulation of bank bills), by means of a series of hypotheses which did not command the assent of experts, stated the amount of gold circulating among private persons to be 60,000,000 francs on the 30th of April of that year; but little reliance

can be placed on this estimate, which is not believed to be even approximately correct.

The peculiar conditions of metallic circulation in Italy during the long period of forced circulation are such as to leave room for serious doubt whether the estimate just mentioned is above or below the true amount in circulation.

(20) Same answer as that relating to the circulation of gold. The report just referred to estimates the amount of scudi (5-franc pieces) at 50 millions.

(21) On the 31st of December, 1885, the treasury emitted in fractional coins of 2 francs, 1 franc, and 50 centesimi the sum of 154 millions francs.

(22) Government notes, 493,231,991.50 liras; bank notes, 948,451,677 liras.

(23) There is no separate collection of the Italian coinage laws. These laws are contained in the several reports of the minister of finance, which have already been sent to the United States Government, and which I will endeavor to supplement hereafter by some further reports and other documents.

J. B. STALLO.

ROME, March 9, 1886.

*Decree appointing a permanent commission on the monetary question.*

The official journal of Italy of September 2, 1886, published a decree dated April 16, 1886, instituting a permanent commission for the study of the monetary question. The following is the text of the decree:

"ART. 1. There is hereby created, in the department of the ministry of the treasury, a permanent commission for the study and investigation of matters relating to the monetary question.

"ART. 2. The powers of said commission shall be the following: (1) To correspond with the departments of the public service in other states charged with the study and surveillance of the monetary question. (2) To contribute, by means of inspection and investigation, towards the increase of the surveillance established with the object of preventing the fraudulent stamping and the counterfeiting of decimal coins current in Italy. (3) To collect all information relative to the modifications introduced by foreign countries into their monetary legislation, or to plans for the modifications of their monetary systems. (4) To collect and examine the documents concerning the state and the movement of gold and silver in Italy. (5) To collect the data relative to the production of the precious metals and their distribution among the several states and to follow the conditions of their supply and demand. (6) To watch the market price of silver and the effect of that price on the national circulation.

"ART. 3. The labors of the commission on legislation and statistics shall be published in the *Bollettino di legislazione e statistica commerciale e doganale*.

"ART. 4. The commission shall not consist of more than eleven members, the president thereof included."

SPAIN.

LEGATION OF THE UNITED STATES,  
Madrid, August 20, 1886.

SIR: Referring to the Department circular of January 18 last, in reference to coinage and circulation, I have the honor to inclose copies and translations of the following documents received on the 10th instant from the ministry of state in response to the request for the desired information, which was made by this legation on the 15th of February.

First. Answers to interrogatories propounded by the Secretary of the Treasury.

Second. Decree of October 7, 1868, reforming the monetary system.

Third. Instruction of December 16, 1858, introducing new regulations in the mint.

The translation of the last of these documents has been attended with some difficulty, owing to the number of technical terms occurring, familiar to persons employed in mints, but not to the general run of mankind. I hope, however, that it will be found to be satisfactory.

I have the honor to be, sir, your obedient servant,

EDWARD H. STROBEL.

Hon. T. F. BAYARD,

*Secretary of State.*



[Translation.]

*Reply to the questions put by the minister plenipotentiary of the United States to the ministry of state, in compliance with the instructions of the direction-general of the treasury in the order of the 10th of the present month.*

## OFFICE OF SUPERINTENDENT OF MINT OF MADRID.

- (1) The legal unit of account is the peseta.  
 (2) The metals are two, gold and silver. The rate between the two metals is 15½ kilograms of silver to 1 of gold.  
 (3) In respect to the gold coins authorized by law:

Pieces.	Weight.	Fine weight.
	<i>Grams. mgrs.</i>	
25 pesetas.....	8.064,516129	7.259
10 pesetas.....	3.225,806541	2.003
5 pesetas.....	1.612,903225	1.451

- (4) In respect to the silver coins:

Pieces.	Weight.	Fine weight
	<i>Grams. mgrs.</i>	
5 pesetas.....	25.000,000000	22.500
2 pesetas.....	10.000,000000	8.350
1 peseta.....	5.000,000000	4.175
50 centimes.....	2.500,000000	2.077
20 centimes.....	1.000,000000	0.830

(5) The mint does not admit deposits by individuals. It only has authority to admit gold bullion, the value of which is paid after coinage. Silver is acquired by the state by means of public advertisement when it is considered convenient.

(6) No charge is imposed for coinage.

(7) Gold coins preserve all their value, and are legal tender in payment of government dues.

(8) The same is true of silver with respect to 5-peseta pieces, but not of the fractional pieces, a limit of 50 pesetas being fixed irrespective of the amount to be paid.

(9) The "tolerance" or mint remedy in weight and alloy is the following:

Pieces.	Weight.	Fineness.
	<i>Milligrams.</i>	<i>Thousandths.</i>
<b>Gold:</b>		
25 pesetas.....	16	2
10 pesetas.....	6	2
5 pesetas.....	4	2
<b>Silver:</b>		
5 pesetas.....	75	2
2 pesetas.....	50	3
1 peseta.....	25	3
50 centimes.....	17.5	3
20 centimes.....	10	3

(10) By decree of the provisional government, dated October 19, 1868, the recoinage of gold and silver coins was provided for in accordance with the new system published on the same date. The recoinage of gold was begun and finished: the recoinage of worn and Spanish American silver coins was put into effect by royal order of March, 1881, and the instruction of June 29 of the same year.

(11) Gold coined during the year 1885:

Number of 25-peseta pieces, 502,613; value in pesetas, 12,565,325.

(12) Silver coined during the year 1885:

Number of 5-peseta pieces, 3,144,448; value in pesetas, 15,722,240.

Number of 1-peseta pieces, 3,336,382; value 3,336,382.

(13) The total coinage of gold, from the establishment of the mints, cannot be given, as three establishments have existed where gold has been coined; the necessary data are wanting.

(14) Same reason for silver.

(15) The same can be said respecting the subsidiary coinage.

(16) No gold mines exist in Spain.

(17) Although silver mines exist the amount produced is unknown, as the mines belong to private individuals.

(18) The data necessary for the calculation of the import and export of gold and silver coin are wanting; as gold and silver bullion pay no duty on entering, nor coin on leaving, there is, therefore, no means of arriving at data on which to base an answer to this question.

(19) In the same way it is impossible to know the amount of gold coin in the country.

(20) Same with respect to silver.

(21) Same in respect to limited legal-tender coin.

The Bank of Spain being the only institution authorized to issue by the government, the notes which it has in circulation on the 13th of the present month, amount to a sum of 483,028,675 pesetas.

(23) Accompanying this is a copy of the instructions of December 16, 1858.

Madrid, March 31, 1886.

GREGORIO GIMERREZ.

A copy:

The sub-secretary,

EGULIOE.

[Translation.]

*Decree reforming the monetary system and introducing a new system of coinage.*

ARTICLE 1. In all the Spanish dominions the monetary unit shall be the peseta coin equivalent to 100 centimes.

ART. 2. There shall be coined gold coins of 100, 50, 20, 10, and 5 pesetas, whose weight, alloy, tolerance, and diameter shall be the following:

Class of coin.	Weight.	Tolerance.	Fineness.	Tolerance.	Diameter.
	<i>Grams.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Millimeters.</i>
100 pesetas .....	32. 25806	1	900	2	35
50 pesetas .....	16. 12903	1			26
20 pesetas .....	6. 45161	2			21
10 pesetas .....	3. 22580	2			19
5 pesetas .....	1. 61290	3			17

These coins shall be admitted in public and private payments without any limitation; those whose lack of weight exceeds by a half per cent. the amount of deviation for lightness allowed by law (tolerance), or whose stamp, in whole or in part, has disappeared, shall cease to be legal tender, and shall be recast in accordance with the existing regulations.

ART. 3. In the same way there shall be coined pieces of silver of 5 pesetas, whose weight, fineness, tolerance, and diameter shall be as follows:

Weight.	Tolerance.	Fineness.	Tolerance.	Diameter.
<i>Grams.</i> 25	<i>Thousandths.</i> 3	<i>Thousandths.</i> 900	<i>Thousandths.</i> 2	<i>Millimeters.</i> 37

The reception and circulation of these coins are subject to the same rule established in article 2 for those of gold, with the understanding that the abrasion shall not exceed 1 per cent.

ART. 4. There shall likewise be coined pieces of two pesetas, 1 peseta, 50 centimes, and 20 centimes, whose weight, fineness, tolerance, and diameter shall be—

Class of coin.	Weight.	Tolerance.	Fineness.	Tolerance.	Diameter.
	<i>Grams.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Millimeters.</i>
2 pesetas .....	10.00	} 5 7 10	} 835	} 3	27
1 peseta .....	5.00				23
50 centimes .....	2.50				18
20 centimes .....	1.00				16

These coins shall cease to be legal tender and shall be remelted in accordance with existing regulations when the stamp has disappeared, in whole or in part, or the abrasion exceeds 5 per cent. the tolerance for lightness, and they shall not be taken in the public departments, nor be admissible between individuals in a sum exceeding 50 pesetas irrespective of the amount to be paid. The state, however, shall receive them from tax payers without any limitation.

ART. 5. Pieces of bronze shall be coined of 10, 5, and 2 centimes and 1 centime, with weight, tolerance, and diameter as follows:

Class of coins.	Weight.	Tolerance.	Alloy.	Tolerance.	Diameter.
	<i>Grams.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Thousandths.</i>	<i>Millimeters.</i>
10 centimes .....	10	} 10 15	} 950 copper 40 tin 10 zinc	} 10 5	30
5 centimes .....	5				25
2 centimes .....	2				20
1 centime .....	1				15

These coins shall cease to be legal tender and shall be remelted at the expense of the state whenever the obverse or reverse has disappeared in whole or in part by the natural effects of abrasion. In no case can the bronze coins be given out by the public offices, nor can they be legal tender between individuals in a sum exceeding 5 pesetas, whatever may be the amount to be paid; but the public offices shall receive them without any limitation.

ART. 6. All coins, where the size allows it, shall show a figure representing Spain, with the arms and attributes belonging to the national sovereignty, and shall have their value, weight, fineness, and year of coinage stamped upon them. There shall likewise appear upon them the initials of the officials responsible for the exactness of their weight and fineness.

The conditions of the stamp peculiar to each coin, and in harmony with what has been stated, shall be the object of special decision of the ministry of finance. While taking care for preserving due harmony, there must be a sufficient difference between them in the character and arrangement of the inscriptions and in other accessory details to prevent confusion between coins of different values.

ART. 7. Gold pieces of 100, 50, 20, 10, and 5 pesetas and silver pieces of 5 pesetas shall be coined from the bullion presented on their own account by private individuals without requiring from them discount or any deduction for expenses of coinage, provided always that said bullion possesses ductility and the other necessary conditions, and can be reduced to the proper monetary alloy without the necessity of adding gold or fine silver. The expenses of refining or parting bullion whose coinage requires such operation shall be met by the individual owners in accordance with a uniform tariff in exact correspondence with the cost of said operations, if the mint of the Kingdom possess the necessary appliances and the government considers it expedient to authorize it.

ART. 8. The silver pieces of eight hundred and thirty-five thousandths fineness and those of bronze shall be exclusively coined on account and for the benefit of the state.

ART. 9. The minister of finance shall in the annual budgets fix the proportion in which the different classes of pieces are to be coined in accordance with the needs of the circulation, with the understanding that the total amount of silver coin of eight hundred and thirty-five thousandths in circulation shall not exceed 6 pesetas for each inhabitant, and the amount of bronze shall not exceed 2 pesetas.

ART. 10. Beginning with the 31st of December, 1870, the use of the monetary system established by this decree will be obligatory in the public offices and between individuals. The penalties imposed on those violating this decree will consist of pecuniary fines, or discharge from their positions if they are public officials, in accordance with the terms of the respective regulations.

ART. 11. Both public and private contracts previous to the present decree, where it is expressed and has been definitely stated that payments must be made in coin in circulation at the time, shall be settled with the corresponding gain, provided that payment is made in money of the new coinage. The minister of finance shall publish tables suitable for the reduction of the old to the new money, in order to facilitate this class of operations.

ART. 12. The government has the power to authorize in the public offices and in the Spanish dominions the circulation of gold and silver pieces coined in foreign countries when they have an equal or exactly proportional weight, the same alloy, and conditions, and when the national coins are reciprocally admitted in these countries. The reciprocal circulation of national and foreign coins will be the object of special treaties with the respective powers.

#### TEMPORARY ORDERS.

Accordingly as they are withdrawn from circulation, the coins now in circulation shall be remelted, and the pieces established by this decree shall be immediately begun. The credits indispensable for the realization of this recoinage must be included in the general budgets, in as short a period as is compatible with the state of the public treasury.

Madrid, October 7, 1868.

The minister of the treasury,

LAUREANO FIGUEROLA.

A true copy:

The sub-secretary,

EGUILIOR.

[Translation.]

#### *Laws governing the mints and mines.*

The department under my charge, understanding the importance of the monetary service, has devoted itself to watching minutely and by all means accorded it by law, the processes of the mints in the coinage of gold and silver. The result of its investigations, far from being satisfactory, has demonstrated that in the operations of these establishments there have been great irregularities, to the manifest prejudice of the public interests. In order to correct them this department issued the circular of October 5, last, of which due information was given you. That circular was limited to the introduction of certain partial innovations which can to-day be modified, thanks to the approach of a new fiscal year, by the establishment of another system for all operations in general, which will facilitate its execution and insure the integrity and economy so necessary in the service in question. In order to effect this it is not requisite to alter the fundamental rules of the legislation existing in this department, since the new rules will only affect details which have been well considered and belong purely to the interior management of each bureau. Having made this necessary explanation, the department notifies you that from the 1st of January, 1859, the following regulations are to be observed in the mint under your direction:

ARTICLE 1. The unit of weight in the mints of the Kingdom for all their operations, without exception, shall be the kilogram and its fractions.

Entries in the accounts shall be made to the milligram. The weight of the bullion, both in the transactions with the public and in the interior of the establishments, shall be made by quantities of 10 kilograms in gold and 25 in silver.

ART. 2. In the assays in general the alloys shall be reported by thousandths and half thousandths.

ART. 3. The tariffs in force of 3,018 reals per mark (weight of eight ounces) of fine gold and 194 reals per mark of silver of equal fineness shall be considered applicable only to the purchase of bullion, it being understood that this term is to be applied to that metal whose gross weight does not exceed its standard weight when reduced to the legal fineness. It must also possess complete ductility and be alloyed with copper only. Metals not included in this class, or containing gold of more than 6.10 milligrams, shall undergo a proportional discount by refining or melting in accordance with existing standards, but the gold which they contain will be taken into account. The fractions which do not reach this limit shall be placed to the credit of the mint. Bullion the fineness of which is below seven hundred thousandths, or which contains metals difficult to refine, shall not be admissible. The purchase of jewels and plate is suppressed, and in the future no lot of bullion will be received the gross value of which is below 10,000 reals. Current defective doubloons, however, will continue to be admitted, and the national coins presented for sale, their value being paid for in the same manner as heretofore.

All the national coins, including those made in America during the Spanish domination, are excepted from the payment of expenses of refining or melting, whatever may be the proportion in which they are handed in.

ART. 4. The recasting of worn coins for the account of the treasury shall be the object of especial regulations.

ART. 5. Bullion acquired shall be reduced to coin in the following proportions: Four-tenths in dollars, two-tenths in crowns (half dollars), two-tenths in pesetas, one-tenth in halves (15-centime pieces), one-tenth in reals (25-centime pieces). This proportion is to be maintained in the total work of the year, but not in the partial work.

ART. 6. The admission of bullion shall take place on Mondays, Wednesdays, and Fridays of each week, from 10 a. m. to 1 p. m.

The bullion and coins shall be presented accompanied by two invoices drawn up according to model No. 1. These invoices shall be delivered to the superintendent to decree their admission and assay, and without this requisite no quantity shall be admitted and assayed, no matter what its importance.

ART. 7. When the reweighing of the bullion is completed, a copy of the invoice shall be delivered to the owner with the weigher's certificate to the weight of the bullion, a record of it being made in the auditor's office, the receipt being signed by the treasurer and by the superintendent.

ART. 8. The remaining invoice shall pass to the hands of the assayers, who shall claim the bars from the Treasury, and deliver a provisional receipt therefor. When the assaying is completed, the fineness and total values shall be declared by the assayers as well as the bullion which ought to be rejected, the reason being stated, and finally the quantities which ought to be refined or parted. The original invoice shall then be returned to the superintendent, who shall order the result of the assays to be communicated to the owner of the bullion with the notification based thereupon.

The owner of the bullion shall answer within the fixed period of twenty-four hours. Failure to answer will be interpreted as a proof of assent and the metal shall enter immediately into the treasury, the purchase being regarded as completed. Until this time the bullion of this class shall be kept in the treasury separated in proper way.

ART. 9. The assent of the owner of the bullion being obtained, they shall then proceed to mark and number them if bars, or to deliver them at once if coins, their entry in the treasury being made with the formalities ordered by the regulations. The auditor's office shall issue in favor of the aforesaid owner a certificate which will serve him as security and which shall be exchanged for the copy of the invoice. The latter shall be immediately canceled by means of a punch and shall be placed in the archives.

ART. 10. The payment for the bullion ought to be made as the state of the funds and of the work permits. In no case can it be delayed longer than fifteen days. The term for the payment shall be fixed by the auditor's office with the approbation of the superintendent.

ART. 11. When the day of maturity arrives the owner of the bullion shall present himself to collect the amount due, and shall deliver the certificate which was issued to him as warranting the corresponding order of payment.

ART. 12. The weighmaster shall keep a day-book, with debit and credit accounts for the gold, the silver, and auriferous metals, in which is stated the weight, the quantities entered, returned, and in process of coinage. The form of rough entries which for greater security ought to be established is left to his discretion.

ART. 13. The chief assayers shall keep the following books: Assays on entry of gold; same of silver; same of purchase, No. 6; same of coinage of silver; same of gold; same of the ingots made from the sweep of the metals and other residua (remnants).

ART. 14. All assays that are not for purchases or other operations of the mint are absolutely prohibited, and for these an express order must proceed from the superintendent.

ART. 15. Every assay shall be considered as terminated on the day on which its results are declared in writing, being accompanied by the metal which has undergone the assaying process and other residua, in order that its inspection may be undertaken whenever the superintendent considers it convenient. The weight of the pieces for the assay, on their receipt and return, shall be written on the margin of each paper.

ART. 16. From the 1st of January, 1859, the charges for assaying that have hitherto been exacted will not be exacted except in the case of owners who withdraw their bullion in consequence of disagreeing with the valuation of the mint.

ART. 17. The melter shall keep a daily account in his workshop, and the rough entries which he considers necessary, the form of which is left to his discretion.

ART. 18. The melter shall be debited with the stipulated weight, gross and fine, of the alloys, and shall be credited with the result of the assay of the metals in the crucibles, and the ingots proceeding from the filings, and the other residua. Measures

shall be taken that the contents of the crucibles of silver shall be of 50 kilograms, those of gold of 25 kilograms, approximately.

ART. 19. The pieces for the assays shall be taken by the assayer who presides over the melting, in accordance with the regulation. He shall direct them in a packet, closed and stamped with a statement of their weight, to the superintendent, who shall in turn [deliver them] to the assayers. The approval of the ingots shall take place the same day by the superintendent, until which time they shall remain in a chest, with three keys.

ART. 20. The contents of the crucibles shall be melted separately as they are received by the melter, without intermixture of filings or quicksilver.

ART. 21. The workshops shall be swept daily, and before the assayer charged with the melting retires; and not only the sweepings, but the grains, cinders, and other residua shall be weighed in his presence and locked in the depository, one of the keys of which shall be in the possession of the assayer, the second of the officer\* in whose keeping the materials are placed, and the third in the keeping of the melter.

ART. 22. The sweep shall be made by the melter, and the unloading of the mills, the washings, and the separating of the quicksilver, in presence of the assayer and a representative of the auditor's office, that the first may note the changes that take place and the second may take note of the metal obtained. This shall be deposited in the treasury, with the precautions ordered by the regulations, to be watched and melted, after due separation, whenever the superintendent may determine.

ART. 23. Once every three months the accounts of the melter shall be rendered, and the complete working of all the residua shall be undertaken.

ART. 24. The melter shall report daily to the office of the superintendent the operations of his department.

ART. 25. The workshops (laboratories) for refining and parting shall be in charge of one of the assayers. The debit and credit of these workshops shall be made by the gross and fine weight of the bullion, with the presence of the corresponding certificate, of assay.

ART. 26. The assayer shall keep a day-book of transactions.

ART. 27. One operation being terminated, whether of refining or of parting, the assayer shall make a detailed report to the superintendent's office of its results, stating the quantity used and its fineness, the time employed, expenses incurred, and the real or apparent waste suffered.

ART. 28. The pieces credited for assay shall be taken by the superintendent himself, or in his absence by the auditor, note being made of their weight.

ART. 29. The coiner will be debited with the gross weight of what is contained in the crucibles and the fineness, according as the assays of the same show in each account, delivered by the melter, and he shall be credited with the gross weight which is perceived in each return of the ingots, graduating the fineness by the assay of the samples.

ART. 30. In order that the debits and credits may be made under the same standard, for every 50 kilograms of silver coin and every 25 kilograms of gold coin, which will be the weight approximately of the contents of each crucible, the following samples shall be taken for the centenes (100 reals), duros and escudos, one coin; pesetas, two coins; half-pesetas, three coins; reals, four coins; and an assay shall be made of them, which, when concluded in accordance with these assays, shall be redited in the account of the coining-room.

ART. 31. The assay which has been heretofore made previous to the delivery of the specimens (to be returned) is suppressed. The number of these specimens shall be reduced to the number necessary for the analysis of the chief assayer of the kingdom.

ART. 32. The recasting of filings shall continue to take place in the coining-room, under the supervision of an assayer. The ingots obtained, the sweepings, grains, and other residue shall be kept in a depository with three keys, which shall be kept by the coiner, the assayer, and an official of the auditor's office.

ART. 33. The remelting of the filings, the sweeps, and other residua shall be conducted with the same precautions as those established for melting in articles 20 and 25. In the same way the accounts of the counting-room shall be liquidated quarterly.

ART. 34. The coiner shall keep the following books: Account of the treasury for operations in gold; same for silver. Rolling-room, gold; same for silver. Cutting-room, gold; same for silver. Whitening-room, gold; same for silver. Piece-stamp to test gold; same for silver. To coin gold; same for silver. Melter's day-book. The form of additional memorandum books is left to his discretion.

ART. 35. The coiner shall make a daily report of the operations of his department, and when filings and other residua are remelted he shall make another similar to that for the regular melts.

\* *Guarda materiales*=custodian of materials.

† *Caspeles*, the pieces made in the shape of the coins ready to be stamped with the die.

ART. 36. The delivery of the pieces (ready for stamping) shall be made directly by the coiner to the weigher, and shall be considered as an interior operation of the work-room.

ART. 37. The weigher shall deliver the pieces approved to the custodian of the dies, in order that the latter may make the corresponding entries and take charge of those which appear defective.

ART. 38. The weigher shall keep a daily account of these operations, and shall transmit a daily report to the office of the superintendent.

ART. 39. All the quantities delivered of the pieces shall be made by weight and account.

ART. 40. During non-working hours the stamping machine shall remain locked up and without being provided with dies.

ART. 41. There shall be in operation, under the control of the custodian of the dies, the dies and collars purely indispensable, and these shall be kept in the engraving-room, in a chest of recognized strength. The key of this deposit shall be kept by the custodian of the dies.

ART. 42. Requests for dies and collars shall be addressed to the superintendent in writing, in order that he may grant the delivery if he thinks proper, and the delivery shall be made by the engraver after the entries have been made in the auditor's office. On the reception of new dies, those worn out or in need of repair shall be delivered up.

ART. 43. The custodian of the dies is obliged in person to deliver and receive the dies and collars, and shall be responsible for them, not only while used in the work, but also while being transferred from one department to the other.

ART. 44. The custodian of the dies shall open the following books: Day-book of coinage; same of coining, in amount used and going out of dies and collars. He shall also keep whatever additional memorandum books he considers convenient for the better management of his department.

ART. 45. He shall give to the superintendent's office a daily report of his transactions, and a monthly report which shall be transmitted to this department.

ART. 46. The dies and collars, whether in good condition or worn out, shall be kept in a depository with two keys, under the supervision of the auditor and principal engraver. The stamping machine shall remain under three keys, the first two under control of the officials referred to and the third in that of the superintendent.

ART. 47. No die nor collar whatever can be delivered without an order from the superintendent's office, and without an equal number of worn pieces, except at the first delivery, and unless the custodian of the dies presents himself in person to receive the new ones.

ART. 48. In order to avoid the coinage of pieces containing flaws, the exactness of their weights being tested in the coining-room, immediately after the cutting and before the whitening the sound shall be tested. This test shall be made with the apparatus which shall be delivered by the engraver's department, and in accordance with special instructions.

ART. 49. There shall be in deposit at least twelve pairs of dies and a proportional number of collars for every kind of coin.

ART. 50. The following books shall be kept: Day-book of coinage; same of quantity used.

ART. 51. The engraver shall make a daily report of his work to the superintendent's office.

ART. 52. There shall be worked, under the control of the engraver, under his exclusive responsibility, only the pieces in process of execution. As soon as completed they shall be kept in the depository treated of in article 46.

ART. 53. The operation of stamping shall take place in the presence of the auditor, in order that he may take notice of the dies reproduced and distinguish the useful from the useless.

ART. 54. Every three months the worn-out dies shall be defaced, and a corresponding record be drawn up, which shall be transmitted to the direction-general of this department.

ART. 55. The requests for supplies, utensils, &c., shall be addressed to the superintendent's office, that he may grant their delivery, and the petitions will be satisfied under supervision of the auditor.

ART. 56. The custodian of materials shall keep a book in which entries and deliveries are noted, in which all articles consumed by the mint in its different operations shall be included except copper.

ART. 57. The custodian of materials shall furnish to the superintendent a daily statement of the property received and delivered by the department under his charge.

ART. 58. The office of the auditor must open the following books: Day-books of provisional deposits; same of bullion acquired; debit and credit of refining and parting; debit and credit of the melts; debit and credit of the coining-room; same for stamping; general day-book of receipts and warrants; general day-book of dies and

collars. The auditor's office shall furnish the following statements: Daily account of operations; weekly account of dies; bi-weekly account of certificates; same of income and expenses.

ART. 59. In the future the execution of private work is absolutely forbidden, such as the striking of medals, verification of weights of private establishments, engraving of seals, &c., in the mints and department of engraving, unless there is a special authorization proceeding from this department.

ART. 60. The latter reserves to itself the right of appointing, whenever it believes it expedient, special commissioners to ascertain and report upon the exact performance of the orders given in this instruction. The credentials with which they are provided shall be a title sufficient for recognition; and in view of these credentials chiefs of the respective establishments shall furnish them with data and information, and shall place at their disposition the books and other sources of information that they may indicate.

ART. 61. The existing requirements of the regulations of the 10th of July, 1730, and of the orders of the department remain in full force.

God guard you many years.

Madrid, December 16, 1858.

M. M. YANEZ DE BUADENEIRA,  
*Superintendent of the Mints of this Court.*

A copy:  
The sub-secretary,

EGUILIOR.

## NETHERLANDS.

LEGATION OF THE UNITED STATES,  
*The Hague, February 23, 1886.*

SIR: In order to reply to your "separate" of the 18th ultimo, requesting data respecting the coinage, production, consumption, import, and export of the precious metals, paper, and metallic circulation, and also any other information bearing upon financial matters affecting the Netherlands, I propounded the inquiries contained in your note to Mr. Bloem, the Netherlands minister of finance, at the earliest practicable moment.

I have now the honor to reply, in accordance with information furnished by him, as follows:

- (1) The golden florin, equal to 40.2 cents.
- (2) The legal standard is double. The ratio between gold and silver is 1:15.625.
- (3) The weight of the 10-florin piece, the only current gold coin, is of 6.720 grams, its fineness  $\frac{900}{1000}$ .
- (4) Silver pieces are:
 

1 florin piece, 10	grams;	} fineness, $\frac{940}{1000}$ .
2½ florin piece, 25	grams;	
½ florin piece, 5	grams;	
¼ florin piece, 3.575	grams;	
10 florin piece, 1.400	grams;	} fineness, $\frac{840}{1000}$ .
20 florin piece, 0.685	grams;	
- (5) The mint is open to deposits of gold bullion by individuals for coinage. Coinage of silver legal-tender coins is forbidden.
- (6) The coinage charge for a kilogram gold coined may not exceed 5 florins.
- (7) Unlimited.
- (8) Unlimited for full legal-tender silver coin, viz, the florin, the 2½-florin, and the ½-florin pieces.
- (9) For gold a deviation is allowed in fineness of  $\frac{1160}{1000}$  and in weight of  $\frac{100}{1000}$ . Tolerance for silver coin is as follows: Florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ ; 2½-florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ ; ½-florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ ; ¼-florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ ; 10-florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ ; 20-florin piece, in weight  $\frac{100}{1000}$ , in fineness  $\frac{1000}{1000}$ .
- (10) Every year a certain sum (amount not mentioned) is allowed for recoinage of worn limited legal-tender coins.
  - (11) The mint coined in the year 1885, 67,095 gold 10-florin pieces.
  - (12) The mint coined in the year 1885, 2,000,000 10-florin pieces debased currency).
  - (13) The total amount of legal-tender gold coined since the establishment of the double standard in 1875 is 74,974,860 florins. No recoinage has as yet taken place.
  - (14) There have been coined since 1847, 461,233,443.50 florins, full legal tender.



(15) There have been coined since 1847, 8,846,187.40 florins of limited legal-tender silver. Total amount recoined is 64,840 florins. No full legal tender has been recoined.

(17) No response has been given to inquiries Nos. 16 and 17, but as far as I can ascertain from private inquiry there are no gold or silver producing mines in the Netherlands.

(18) The figures for export and import of gold for the year 1885 are not yet known.

(19) Forty-six million seven hundred and ninety-eight thousand nine hundred and twenty florins, of which amount 27,114,010 florins is estimated to be in circulation.

(20) One hundred and forty-nine million four hundred and twenty thousand one hundred and twenty-seven florins full legal-tender coin. Amount in circulation, 50,000,000 florins.

(21) There are in active circulation 7,549,334.30 florins.

(22) The amount of bank notes outstanding in the last week of December, 1885, was of florins, 192,434,065; that of government notes, florins, 9,796,920.

(23) In the year 1885 no new laws or regulations of the mint as to coinage were made; still in this connection I consider it advisable to invite the attention of the Secretary of the Treasury to my No. 62, of the 29th October last, and especially to the copy of the laws of the 27th April, 1884, which accompanied that dispatch, and which authorized the minister of finance of the Netherlands to demonetize and to sell at his discretion the sum of 25,000,000 florins in  $2\frac{1}{2}$ -florin silver pieces.

The financial policy of this government seems to be clearly indicated by this expression of legislative opinion.

The following information bearing upon financial matters affecting the Netherlands, though not from official sources, is from reliable financial journals of the country.

The national bonded debt of the Netherlands on the 1st of January, 1886, was stated as follows:

Per cent.	Principal.	Interest.
	<i>Florins.</i>	<i>Florins.</i>
$2\frac{1}{2}$ .....	630,593,300	15,764,832
3 .....	94,642,850	2,839,285
$3\frac{1}{2}$ .....	18,672,000	324,000
4 .....	218,863,000	8,754,520
Total .....	962,771,150	27,682,637

The following were the market quotations of the government securities at the Amsterdam bourse on February 6, 1886:  $2\frac{1}{2}$  per cent. bonds, 70 $\frac{1}{2}$ ; 3 per cent. bonds, 86 $\frac{1}{2}$ ;  $3\frac{1}{2}$  per cent. bonds, 100; 4 per cent. bonds, 101 $\frac{1}{2}$ .

There is said to be a government movement in progress looking to the consolidation or conversion of all outstanding bonds and other indebtedness into bonds bearing  $3\frac{1}{2}$  per cent. interest.

An Amsterdam journal of the 7th instant says of this movement:

"The conversion of the Netherlands debt in a bond bearing  $3\frac{1}{2}$  per cent. should undoubtedly result in a notable reduction of the amount of the interest paid annually.

"The  $2\frac{1}{2}$  per cent. bonds are quoted at 71, and the 3 per cent. bonds are quoted at 86; consequently the actual interest of  $2\frac{1}{2}$  per cent. bonds is 3.52, and of the 3 per cent. bonds is 3.48."

As the credit of the State will permit the loan at  $3\frac{1}{2}$  to be issued at par, the conversion of the 4 per cent. bonds into bonds bearing  $3\frac{1}{2}$  per cent. will save annually a sum of 1,673,000 florins.

I have the honor to be, sir, your obedient servant,

ISAAC BELL, JR.

Hon. T. F. BAYARD,  
Secretary of State.

## REPORT ON THE FINANCES.

## AUSTRIA-HUNGARY.

UNITED STATES LEGATION,  
Vienna, August 31, 1886.

SIR: Referring to Mr. Francis's dispatch, No. 101, under date of June 17, 1885, and to my dispatch, No. 130, under date of August 17, 1885, inclosing copy of last annual statement of the Royal Hungarian Mint at Kremnitz, together with a translation of the note from the foreign office which accompanied it, I beg to transmit herewith a copy of the supplementary statement of the production of precious metals in the mining districts of Hungary in 1884, which was promised to be furnished to this legation in the above-mentioned note as soon as received, and which was delivered here this morning by a messenger from the foreign office.

I have the honor to be, sir, &c.,

JAMES FENNER LEE.

Hon. T. F. BAYARD,  
*Secretary of State.*

STATEMENT SHOWING THE PRODUCTION OF PRECIOUS METALS IN THE KINGDOM OF  
HUNGARY DURING THE YEAR 1884.

Name of mining district.	Gold.	Silver.
	<i>Kilos.</i>	<i>Kilos.</i>
District of Budapesth .....	13, 7987	55, 4151
District of Neusohl .....	190, 75996	5, 896, 7007
District of Szepes-Tgloer .....		1, 846, 1223
District of Sratmarer .....	402, 48747	5, 936, 4485
District of Buzat .....		114, 2500
District of Transylvania .....	1, 037, 6757	575, 3030
Total .....	1, 644, 71683	14, 309, 9896

ROYAL HUNGARIAN MINISTRY OF FINANCE,  
Budapesth., August 21, 1885.

## GERMAN EMPIRE.

DEPARTMENT OF STATE,  
Washington, January 21, 1886.

SIR: With reference to the inquiry contained in your letter of the 20th of November last, I have the honor to inform you that I have just received a dispatch from Mr. Pendleton, in which he states that inquiry in the proper quarter shows the exact amount of the gold coinage of Germany to be 1,922,016,605 marks, instead of 1,992,016,605 marks, as reported in Mr. Kasson's dispatch No. 247, of the 27th of April last.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

[Translation.]

FOREIGN OFFICE, Berlin, March 21, 1886.

The undersigned has the honor, replying to the esteemed note of the 3d ultimo, concerning German coinage in the calendar year 1885, of the envoy extraordinary and minister plenipotentiary of the United States of America, Mr. George H. Pendleton, to transmit herewith a memorial in which are contained answers to the questions submitted in the circular of the government at Washington which has been sent to this office.

As regards the questions 16, 17, and 18, concerning the yield of gold and silver, as well as the import and export of gold and silver, the undersigned purposes to make

a further communication, as the publications of the imperial statistical office on this subject will not appear for some months.

While referring, as regards question 23, to the German coinage laws, and to the regulations issued for the German mints, which have been transmitted to the legation of the United States at an earlier day, the notes from this office of December 29, 1876, May 5, 1880, May 26, 1883, April 19, 1884, and April 23, 1885, he avails himself of this occasion to renew to the envoy the assurance of his most distinguished consideration.

H. BISMARCK.

Mr. GEORGE H. PENDLETON,

*Envoy Extraordinary and Minister Plenipotentiary, United States of America.*

### *Memorial.*

(1) The monetary unit of account is the mark, which is divided into 100 pfennigs.

(2) The legal standard is the gold standard, but it is provided that the 1-thaler pieces still in circulation, reckoning the thaler at 3 marks in all payments, until such thalers shall have been called in, shall be received in lieu of all coins of the empire.

(3) Of gold coins of the Empire, there are stamped double crowns of 20 marks, crowns of 10 marks, and half crowns of 5 marks, with a fineness of 900 thousandths, and their standard weight is:

	Grams.
Double crown .....	7.96495
Crown .....	3.98248
Half crown .....	1.99124

(4) Of silver coins of the Empire, there are stamped 5-mark pieces, 2-mark pieces, 1-mark pieces, 25-pfennig pieces, 20-pfennig pieces, with a fineness of 900 thousandths, and their standard weight is:

	Grams.
5-mark piece .....	27.77778
2-mark piece .....	11.1111
1-mark piece .....	5.55556
25-pfennig piece .....	2.77778
20-pfennig piece .....	1.11111

(5 and 6) The German mints, when not busied with coining for the Empire, shall stamp double crowns (20-mark pieces) on the account of private individuals, in consideration of a coinage charge of 3 marks per pound of fine gold.

(7) Gold coins to any amount constitute a legal means of payment (legal tender) in payments of all kinds, no matter who the recipient of such payment may be.

(8) No one is obliged to accept the silver coins of the Empire to an amount greater than 20 marks, but such coins shall be taken in payment by the imperial treasury and the treasuries of the different states of the Empire for any amount, however great. As to the acceptance of the thaler pieces still in circulation, see the answer to question 2.

(9) When an absolute exactness of the gold coins of the Empire as to alloy and weight cannot be preserved, the deviation above or below in fineness shall not be more than 2 thousandths, and the deviation in the standard weight of single coins shall not, (a) for the double crown and crown, exceed  $2\frac{1}{4}$  thousandths, nor, (b) for the half crown, 4 thousandths.

As to the silver coins of the Empire, in single coins, the deviation above or below shall not be, in fineness, more than 3 thousandths, nor in weight (with the exception of the 20-pfennig piece), more than 10 thousandths.

But in the mass the standard weight and the standard fineness of all silver coins must be maintained.

(10) When the gold coins of the Empire, in consequence of long circulation and abrasion, have lost so much in weight that they no longer reach the least current weight (more than 5 thousandths of the standard weight in the case of double crown and crown, and more than 8 thousandths in the case of half-crown), they shall be called in on account of the Empire to be melted; such abraded coins shall be received at all times by all the treasuries of the Empire and of the states of the confederation at the value at which they were issued; silver coins of the Empire, which, in consequence of long circulation and abrasion, shall have lost greatly in weight and distinctness of device, shall still be received by all imperial treasuries and all treasuries of the states of the Empire, but must be called in on account of the Empire.

(11 and 12) During the calendar year 1885 there were stamped, gold coins of the

Empire, 8,148,920 marks in double crowns, and silver coins of the Empire, 2,428,879 marks in 1-mark pieces.

(13) Up to the end of 1885, 1,930,165,525 marks in gold coins of the Empire have been stamped in the mints, of which sum, up to the date aforementioned, 1,129,135 marks have been stamped over.

(14) The amount of the thaler pieces still in circulation which are full legal tender is estimated at from 400,000,000 to 450,000,000 marks. The recoinage of pieces which have lost the capacity for circulation does not take place.

(15) Up to the end of 1885, silver coins of the Empire to an amount of 452,509,355.80 marks have been stamped, of which, up to that time, 8,013,585.30 marks have been reminted.

(19) From the gold coins of the Empire to the amount of 1,930,165,525 marks stamped, as mentioned in the answer to question 13, we must, in estimating the actual circulation, deduct—

(a) The 120,000,000 marks deposited and to be held as a war fund of the Empire, by virtue of the law of November 11, 1871, and (b) the 1,274,695 marks called in, up to the end of 1885, as no longer having the capacity to circulate.

As it cannot be determined how much of the gold coin of the Empire has been withdrawn from circulation by flowing into foreign countries, by employment in the industries of the Empire, and other causes, the question, how large the amount in circulation is, cannot be answered.

(20) The answer is given in the answer to question 14.

(21) The coinage of silver coins of the Empire, with limited legal-tender capacity, is given in the answer to question 15. What amount of silver coins of the Empire there is in circulation cannot be determined.

(22) At this time there are 137,527,795 marks in imperial treasury notes in circulation, of which 10,000,065 marks are of the denomination of 5 marks, 20,000,780 marks are of the denomination of 20 marks, and 107,526,950 marks are of the denomination of 50 marks.

According to the law of April 30, 1874 (R. G. Bl. S. 40), 17,527,795, marks of these imperial treasury notes must be gradually called in before the year 1891.

The circulation of bank notes, which is regulated by the bank law of March 14, 1875 (R. G. Bl. S. 177), amounted at the end of the year 1885 to 1,061,623,000 marks.

FOREIGN OFFICE, *Berlin*, May 20, 1886.

The undersigned has the honor, referring to the foreign office note of the 21st of March last, concerning German coinage in the calendar year 1885, to now transmit to the envoy extraordinary and minister plenipotentiary of the United States of America, Mr. George H. Pendleton, a further report, in which an answer is given to the questions 16 to 18 of the circular, dated January 18 last, of the Government at Washington.

BERCHEM.

Mr. GEORGE H. PENDLETON,

*Envoy Extraordinary and Minister Plenipotentiary, United States of America.*

#### *Memorial.*

(16 and 17) The metallurgic production of Germany amounted in the year 1885 to about—

(a) Of pure gold, 611 kilograms, with a value of 1,706,000 marks.

(b) Of pure silver, 230,339 kilograms, with a value of 32,964,000 marks.

How much of this was obtained by the working of foreign ore cannot be ascertained.

(18) The importation and exportation of gold and silver for the German customs domain are as follows :

#### GOLD.

Imports:	Kilograms
Gold, coined .....	13,807
Gold, uncoined, in bars and pieces .....	2,857
Exports:	
Gold, coined .....	5,905
Gold, uncoined, bars and pieces .....	3,469

## SILVER.

Imports:	Kilograms.
Silver, coined .....	5,988
Silver, uncoined, in bars and pieces .....	15,959
Exports:	
Silver, coined .....	5,855
Silver, uncoined, in bars and pieces .....	139,058

## COINS MANUFACTURED BY THE GERMAN EMPIRE, 1872-'84.

[In million marks.]

Year.	Gold.	Silver.	Nickel and copper.	Totals.
1872 .....	421.5			421.5
1873 .....	594.4	2.3	0.3	597.0
1874 .....	93.5	46.8	8.7	148.5
1875 .....	166.5	115.5	17.8	299.8
1876 .....	159.4	210.1	17.7	387.2
1877 .....	112.6	46.2	0.2	159.0
1878 .....	125.2	6.6		131.8
1879 .....	46.4	0.4		46.8
1880 .....	28.0	4.5		32.5
1881 .....	15.5			
1882 .....	13.3			
1883 .....	88.0	18.1		192.6
1884 .....	57.7			
Total manufactured .....	1,922.0	450.0	44.7	2,416.7
Less remelted coin .....	1.0 <sup>1</sup>	8.0 <sup>1</sup>		9.1
Remainder, current coins ....	1,920.9	442.0	44.7	2,407.6

## MONEY CIRCULATION OF THE GERMAN EMPIRE (1869 TO 1883).

[From the Bulletin de Statistique, March, 1885.]

Years.	Gold.	Silver.	Notes.	Metal and notes.	Quota per inhabitant.
	<i>Marks.</i>	<i>Marks.</i>	<i>Marks.</i>	<i>Marks.</i>	<i>Marks.</i>
1869 .....	90,948,000	1,500,000,000	431,864,000	2,022,812,000	52.2
1870 .....	90,948,000	1,489,000,000	768,609,000	2,348,557,000	59.9
1871 .....	93,400,000	1,486,000,000	732,046,000	2,311,446,000	58.9
1872 .....	495,422,000	1,486,000,000	750,358,000	2,731,780,000	66.3
1873 .....	1,084,972,000	1,428,571,000	591,374,000	3,104,917,000	75.3
1874 .....	1,105,944,000	1,385,741,000	635,576,000	3,127,261,000	75.3
1875 .....	1,234,765,000	1,283,743,000	596,529,000	3,115,037,000	73.3
1876 .....	1,394,151,000	1,187,398,000	429,095,000	3,010,644,000	69.9
1877 .....	1,444,589,000	960,610,000	455,009,000	2,860,208,000	65.6
1878 .....	1,569,583,000	865,061,000	342,212,000	2,776,856,000	62.9
1879 .....	1,615,815,000	828,071,000	422,011,000	2,865,897,000	64.2
1880 .....	1,613,654,000	832,600,000	458,842,000	2,905,096,000	64.4
1881 .....	1,616,029,000	844,911,000	533,133,000	2,994,073,000	66.0
1882 .....	1,625,204,000	847,601,000	548,340,000	3,021,145,000	66.2
1883 .....	1,713,370,000	847,096,000	506,737,000	3,067,203,000	66.8

## SCANDINAVIAN UNION.

## DENMARK.

LEGATION OF THE UNITED STATES,  
Copenhagen, Denmark; March 6, 1886.

SIR: Referring to your circular dated January 18, 1886, in reference to the coinage production, consumption, import, and export of the precious metals, paper, and metallic circulation affecting the Kingdom of Denmark, I have the honor to report

the following facts, the answers to the interrogatories of the circular applying to the calendar year 1885:

- (1) The legal unit of account is the krone.
- (2) The legal standard is gold.
- (3) The weight of the 20-kroner in gold is 8.9606 grams and the fineness is .900. The weight of the 10-kroner in gold is 4.4803 grams and the fineness is .900.
- (4) The weight and fineness of the silver coins are shown by the following table:

	Weight.	Fineness.
	<i>Grams.</i>	
2-kroner .....	15	.800
1-kroner .....	7.500	.800
50 ore (= $\frac{1}{2}$ krone) .....	5	.600
25 ore (= $\frac{1}{4}$ krone) .....	2.420	.600
10 ore (= $\frac{1}{10}$ krone) .....	1.450	.400

- (5) The mint is open to deposits by individuals of gold only.
- (6) In case of deposits by individuals a coinage charge is imposed on gold  $\frac{1}{4}$  per cent. for 20 kroner and  $\frac{1}{4}$  per cent. per 10 kroner on the amount coined. Silver is not accepted.
- (7) Gold coins are a legal tender in the payment of debts or government dues for any amount.
- (8) In the payment of government dues silver coins in 1 and 2 kroner denominations are a legal tender to any amount. In the payment of debts 2 and 1 kroner pieces are a legal tender for 20 kroner of the smaller silver coins. No one is obliged to accept more than 5 kronen.
- (9) The following table shows the "tolerance" or "mint remedy" allowed by law in coinage on each piece as to weight and fineness:

Prices.	Tolerance, as to weight.		Tolerance as to fineness.
	By pieces.	By grams.	
A. Gold:			
20-kroner .....	.0015	For every 10 kilograms, 5 grams.	0.0015 fine gold.
10-kroner .....	.0020		
B. Silver:			
2-kroner .....	.0030	For every 10 kilograms, 5 grams.	0.0030 fine silver.
1-kroner .....	.0050	For every 10 kilograms, 5 grams.	
50-ore .....	.0050	0.0060 for every	
25-ore .....	.0050	0.0100 kilogram.	
10-ore .....	.0050	0.0150	

- (10) When gold coins (20-kroner and 10-kroner) from wear have lost more than one-half of the weight required (see No. 3), they cease to be a legal tender between individuals, but continue to be legal tender in the payment of government dues.

(11 and 12) No gold or silver was coined in Denmark during the calendar year 1885.

(13) Since May 23, 1873, when the present money system was introduced, the total coinage of gold has been 34,754,640 kroner, and nothing has been recoined.

(14 and 15) Since May 23, 1873, the total coinage of subsidiary or limited tender silver has been 18,355,787.10 kronen and 203,550.75 kroner have been recoined. There is no full legal-tender silver.

(16 and 17) Denmark has no gold or silver mines.

(18) The import of gold during 1885 was about 5,000,000 kroner and the export about 6,250,000.

(19) The amount of gold coin in the country is about 30,000,000 kroner, and of this amount about 3,000,000 kroner is in active circulation.

(20) There is no full legal-tender coin in the country.

(21) The amount of limited tender silver coin in the country is about 18,000,000 kroner, all of which is in active circulation.

(22) The amount of paper currency outstanding December 31, 1885, was 73,500,000 kroner, all of which is government bank notes.

(23) Inclosed please find a copy of the coinage laws and regulations of the mint as to coinage, the substance of which will be found in this dispatch.

I have the honor to be, sir, your obedient servant,

R. B. ANDERSON.

Hon. THOMAS F. BAYARD,  
Secretary of State, Washington, D. C.

[Translation.]

COINAGE LAW.

I.

1. In future gold is to be the basis of the monetary system of Denmark, with the use of silver and baser metals for change.

2. Two principal pieces shall be coined, one such that 248 pieces contain one kilogram or two pounds of fine gold, the other such that 124 pieces contain one kilogram or two pounds of fine gold.

The tenth part of the former coin or the twentieth part of the latter shall be the unit and be called a crown. The crown is divided into 100 ore.

3. The gold coins to be coined of standard gold, which is an alloy of 90 parts of fine gold and 10 parts of copper.

Consequently the gold coin the denomination of which is 10 crowns shall weigh 4.4803 grams, and the one with a denomination of 20 crowns 8.9606 grams.

The diameter of the 10-crown piece shall be 18 millimeters (1 millimeter being very nearly the same as 0.00319 Danish foot), and that of the 20-crown piece 23 millimeters.

4. The change is to be coined partly of silver alloyed with copper in proportions following the provisions stated below (in section 5) as to the weight and fineness of each single coin, and partly of bronze melted together of 95 parts of copper, 4 parts of tin, and 1 part of zinc.

5. Of silver coins the following pieces may be coined, which shall have the size, weight, and fineness contained in the following provisions, viz :

Denominations.	Diameter.	Gross weight.	Fine silver contained.
	<i>Millimeter.</i>	<i>Grams.</i>	<i>Grams.</i>
2 crowns .....	31	15	12
1 crown .....	25	7.5	6
50 ore .....	22	5	3
40 ore .....	20	4	24
25 ore .....	17	2.42	1.452
10 ore .....	15	1.45	0.58

6. Of bronze coins the following pieces may be coined, which shall have the size and weight contained in the following provisions, viz :

Denominations.	Diameter.	Of one kilogram bronze can be made.
	<i>Millimeter.</i>	<i>Pieces.</i>
5 ore .....	27	125
2 ore .....	21	250
1 ore .....	16	500

7. Inasmuch as perfect accuracy regarding weight and fineness cannot be maintained for each and every coin, the deviation over or under the correct weight and fineness shall not exceed the following:

Pieces.	IN WEIGHT.		In fineness of the gross weight of each coin.
	By adjusting by the piece.	By adjusting by the kilo.	
For the 20-crown piece.....	.0015	.....	} .0015 fine gold.
For the 10-crown piece.....	.002	.....	
For the 2-crown piece.....	.003	.....	
For the 1-crown piece.....	.005	.....	
For the 50-ore piece.....	.....	} .006	} .003 fine silver.
For the 40-ore piece.....	.....		
For the 25-ore piece.....	.....		
For the 10-ore piece.....	.....		

In coining gold it must be observed that the deviation in weight for each lot of 10 kilograms, or 20 pounds of standard gold, shall not exceed 5 grams.

8. All the coins to be coined with raised edge. The gold and silver coins, the 25 and 10-ore pieces excepted, to be coined with milled edge. The 15 and 10 ore pieces and the bronze coins with plain edge. The superscription shall plainly give the number of crowns or ore which the coin contains or represents; besides every coin shall show that it is coined for Denmark, in what mint, and in what year.

The stamp and the superscription will be fixed by the King.

9. The coins coined according to the above-named provisions, with the restrictions named in section 10, shall be legal tender according to their stated value as well to the treasury of the state as between individuals, when they have not suffered any violent or illegal injury.

10. Of change nobody shall be obliged to receive in any one payment a larger amount than 20 crowns in 1 and 2 crown pieces, 5 crowns in smaller silver coin, and 1 crown in bronze coin. However, in payment of taxes and customs to the state and city, any amount in 1 and 2 crown pieces shall be received.

When the gold coins by wear and abrasion have lost more than one-half per cent. of the weight they ought to have according to section 3, they cease to be a legal tender between individuals, but continue to be valid according to their stated value in payments to the treasury; the Swedish and Norwegian gold coins (see section 24) only so far as they have not lost 2 per cent. in value by wear and abrasion.

Change does not cease to be a legal tender to the treasury until the coins are worn so that it cannot be known for certain on account of what government they are coined; but to all others as soon as the stamp has worn indistinct.

Coin which no longer is legal tender between individuals shall not again be put in circulation by the treasury; neither must silver coin being 4 or more per cent. under the correct weight again be put into circulation.

It shall be obligatory for the sub-treasuries, the national bank, and its branches to hold back and forward to the treasury the here mentioned worn coins, both principal coins and change, and it is left with the government by way of agreement to work at having this obligation extended also to private banks or institutes on which it may be found appropriate to put it.

The government makes provision for having weights, holding the normal weight, adjusted under public control, stamped and sold at a certain price, and also for others holding the assay weight for gold coins. The secretary of the treasury is authorized to give compensation for coins which have suffered violent or illegal injury, and for counterfeits, when there is reason to believe that the holder has received such injured or spurious coin *bona fide*, and has not neglected the usual care in receiving the same.

11. There shall in all towns, if possible, be made arrangements for the free access of all to have any amount of coins, which according to section 10 are legal-tender in payments to the treasury only, changed for an equal amount in current coin, and also to have any amount divisible with 10 crowns changed into principal coin.

12. All coining is done through the immediate directions of the government, and cannot be done by, or intrusted to, private parties by lease or in any other way.

There shall be open access for every one to have principal coins coined from gold delivered by them upon payment of  $\frac{1}{4}$  per cent. of the value of the amount coined for making 20-crown pieces and  $\frac{1}{4}$  per cent. for making 10-crown pieces.

No mintage is charged besides this.

Particulars regarding weight, fineness, and other qualities of the gold delivered, to be stipulated by the government.



Change is coined on account of the treasury only.

13. The unit fixed by this law shall be used in all accounts and documents of the state, the national bank, and the communities, if made out for Danish money. The same obligation shall be incumbent on every institute or company holding a concession from the government or enjoying favors in stamp duty, either according to law or by grant.

Transgressions of this precept will be punishable with fines to the treasury from 10 to 200 crowns. Prosecution will only take place upon request of the superior authority concerned, and the offence is then considered as a public police case.

14. As long as the agreement continues in force, which according to section 24 of this law may be made with the King of Sweden and Norway, the provision contained in sections 9 and 11 of this law, and the provisions contained in section 11 of this law, moreover for two years after the discontinuance of the agreement, shall be applied regarding coins coined in Sweden and Norway according to said agreement. Besides the punishments fixed by sections 164 and 166 of the general civil penal code of February 10, 1866, for the crimes of which said paragraphs treat, viz, imitation and debasing of Danish coins, shall also be applied where such crimes are committed relative to the Swedish and Norwegian coins authorized through the agreement (see section 24) as long as aforesaid agreement remains in force.

## II.

15. The government is authorized to begin coining immediately, according to above provisions, and to select of the lists, after sections 2, 5, and 6, the coins which it is thought most profitable to hold in readiness.

16. The King determines from what time the gold coins coined according to above provisions shall be used as a legal tender. If that point of time falls before the time the new unit is introduced (section 17), the 10-crown piece shall, during the interval thereby caused, be taken in all payments for 5 rigsdaler Danish currency, and the 20-crown piece for 10 rigsdaler Danish currency.

17. The King also determines from what time the new unit and its divisions shall be introduced; this point of time, however, cannot fall before the time treated of in section 16 for the introduction of the gold coin as legal tender and not after January 1, 1875. From the time thus fixed by the King the new unit will be used according to section 13. After that time no coining of rigsmønt (old currency) may take place.

18. All obligations payable in Danish coin, which are entered into after the time named in section 17, shall be made payable in the new coin, and from the same time shall all payments (public and private) which are made out in the present coin go over to be payments payable in the new coin, viz: For every rigsdaler to be paid, 2 crowns; 48 skilling, 1 crown; 24 skilling, 50 ore; 12 skilling, 25 ore; and for amounts smaller than 12 skilling twice as many ore as skilling are to be paid. If a payment is so fixed that the sum which to be paid is arrived at by the multiplication of an amount in the present coin, or by the addition of several such amounts, then the total sum of the payment shall be calculated in the old currency, before the change to the new one is made, according to above directions.

19. The government and the municipal authorities must see that all the taxes and other similar payments in the present currency by them be changed into new currency at the time when the new unit is put into force.

20. From the time named in section 17, and until the present coin has ceased being legal tender (section 22), the older principal coins and change, coined according to the rigs standard, and those Danish coins coined according to the present law, and the Swedish and Norwegian coins coined after the convention of December 18, 1872, shall go side by side as legal tender, according to the coinage law, in such a way that 1 double daler or specie rigsmønt shall be taken for 4 crowns; 1 rigsmønt daler, or specie rigsmønt, for 2 crowns;  $\frac{1}{2}$  rigsmønt daler, or specie rigsmønt, for 1 crown; 1 16-skilling piece, or specie rigsmønt, for 33 ore; 3 mark in 16-skilling pieces or smaller specie rigsmønt, for 100 ore; 24 skilling for 50 ore; 12 skilling for 25 ore; 4 skilling for 8 ore; 1 skilling for 2 ore;  $\frac{1}{2}$  skilling for 1 ore.

Still the law of December 18, 1841, regarding the amount in present currency, and section 10 of this law regarding the amount of new currency which everybody shall be obliged to receive in any one payment, must be observed.

21. In the same time the bills issued by the national bank before the introduction of the new unit, and reading in old currency, shall continue until legally recalled to go side by side with the bills made out in crowns, in such a way that every rigsdaler is taken for 2 crowns.

22. As soon as the coining according to the present law is so far progressed that the government deems it advisable, the King determines the point or points of time, with at least six months' notice, when the present currency shall cease being a legal tender.

For the present principal coins, however (2, 1, and  $\frac{1}{2}$  rigsdaler pieces), it must be before the close of 1873, and for the change before the close of 1881.

23. From the time when the old currency, according to section 22, has ceased being legal tender, the same shall, for such a length of time, which may be fixed by the government, be received for redemption at the treasury for coin of the present law, in the proportions named in section 20.

24. The King is authorized to form an agreement with the King of Sweden and Norway by which the territory stipulated in the treaty of December 18, last year, in Stockholm for the time being is restricted to Denmark and Sweden; the right of joining is in the case of Norway reserved for the King of Sweden and Norway, with such considerations in the time fixed for the conversion as may be considered advisable.

25. The authorization contained in the preceding paragraph goes into force immediately; this law will for the rest go into force in the way therein specified at the time of the announcement of the ratification of the agreement made with Sweden according to section 24.

When Norway concurs in this the announcement shall be given in the form of an agreement.

To which everybody must conform.

AMALIENBORG, May 28, 1873.

#### NORWAY.

*Copy of a letter from the treasury and customs department of the royal Norwegian Government to the royal foreign department, dated Christiania, April 24, 1886.*

In consequence of the letter of February 6, this year, of the royal department, the following information is hereby imparted:

- (1) The money unit is the crown which is divided into 100 ores.
- (2) Silver was the standard of the coinage system of Norway until 1873. By the law of June 4, 1873, gold became the standard, and is still maintained by the money law in force, enacted April 17, 1875. Silver is now only used for small change.
- (3) The gold coins, in which only minted gold is used, consisting of 90 parts of fine gold and 10 parts of copper, are:
  - (a) Twenty crowns, of which 124 are to contain 1 kilogram fine gold, and every piece, therefore, to have a gross weight of 8.9606 grams.
  - (b) Ten crowns, of which 248 are to contain 1 kilogram fine gold, and every piece, therefore, to have a gross weight of 4.4803 grams.
  - (c) Five crowns, of which 496 are to contain 1 kilogram fine gold, and every piece, therefore, to have a gross weight of 2.24015 grams; 5-crown pieces are as yet not stamped in Norway.
  - (4) Of silver coins, the below-enumerated denominations may be stamped, and shall have weight and fineness as follows:

	Composition.		Weight.	
	Fine silver.	Copper.	Gross.	Fine silver contained.
	<i>Thousands.</i>	<i>Thousands.</i>	<i>Grams.</i>	<i>Grams.</i>
2 crowns.....	800	200	15	12
1 crown.....	800	200	7.5	6
50 ore.....	600	400	5	3
40 ore.....	600	400	4	2.4
25 ore.....	600	400	2.42	1.452
10 ore.....	400	600	1.45	0.58

(5) The state alone has the prerogative to coin money. Any one delivering to the mint gold in such quantity and of such quality as the King decrees, through regulations (see the below-mentioned regulations of January 3, 1874), is entitled to receive coined 10 crowns on payment of  $\frac{1}{4}$  per cent., and 20 crowns on payment of  $\frac{1}{2}$  per cent. of the value of the coined amount. Five crowns of gold and silver coins can only be coined for account of the state.

(6) In payment of private debts as well as of taxes, gold coin of any amount may be used, but no person is obliged to receive in the same payment a greater amount than 20 crowns in 1 and 2 crown pieces, and 5 crowns in smaller silver coins,

(7) In coining, the deviations above and below the correct weight and purity must not exceed the following limits:

In regard to weight.		In regard to fineness.
In adjustment by the piece.	In adjustment by the kilogram.	
For the 20-crown piece.....	.0015	.0015 fine gold.
For the 10-crown piece.....	.002	
For the 5-crown piece.....	.003	
For the 2-crown piece.....	.003	
For the 1-crown piece.....	.005	.003 fine silver.
For the 50-ore piece.....	.006	
For the 40-ore piece.....	.006	
For the 25-ore piece.....	.010	
For the 10-ore piece.....	.015	

In the coinage of gold it must be observed that the deviation in weight for each parcel of 10 kilograms, coined gold, shall not exceed 5 grams.

(8) All sorts of coin cease to be a forced medium of payment when they have suffered evident or unlawful injury, or when they have become so worn as to render it uncertain for account of what country they were coined. Twenty and 10 crown pieces cease to be a forced medium of payment, except through the state treasury, when, through wear and tear, they have lost more than  $\frac{1}{4}$  per cent., and the 5-crown pieces when they have lost over  $\frac{1}{10}$  per cent. of the normal weight, and the silver coins as they have become indistinct.

Gold coins coming into the Bank of Norway are there to be weighed by the piece, and such coins as can no longer be forced as medium of payment, except to the state treasury, are sent there for exchange.

Coins that are good only for payment to the state treasury can there be exchanged to any amount for coins of the same denominations. Coins which are no longer a forced medium must not again be put into circulation after having been cashed by any of the public institutions, which, according to more particular regulations by the King, have to hold back such worn coins. This holds good for silver crown pieces that are 4 per cent. or more below the prescribed weight. In conformity to this regulation, worn coins are to be remelted.

(9) In 1885 no gold was coined. Silver was coined as follows: 50,000 crowns in 2-crown pieces; 100,000 crowns in 1-crown pieces; 50,000 crowns in 50-ore pieces.

(10) Since the introduction of the system of coins now in force, gold and silver have been coined as follows:

Gold:		Crowns.
In 20 crowns.....	13,405,540	
In 10 crowns.....	441,130	
	13,846,670	
Silver:		
In 2 crowns.....	650,000	
In 1 crown.....	2,100,000	
In 50 ore.....	910,000	
In 25 ore.....	800,000	
In 10 ore.....	980,000	
	5,440,000	

There has been no recoinage of gold. Of the above-mentioned silver, 100,000 crowns in 25-ore pieces were melted down and recoined in other kinds of coins.

(11) It is not possible to state the amount of gold produced in the country in 1885. The production, however, is supposed to have been insignificant.

At the silver works at Kongsberg, the only silver works in the country known to have been regularly at work, there were produced from July 1, 1884, to July 1, 1885, 7,200 kilograms fine silver.

(12) According to statistical reports, gold and silver were imported in 1885 in bars and coin to the value of 1,011,100 crowns, and exported to a value of 396,000 crowns. These estimates are thought to be too low.

(13) The surplus of gold coin and gold bars in the Bank of Norway at the end of 1885 was about 19,119,000 crowns, and of silver, coined and uncoined, about 289,000 crowns.

The surplus of coined silver in the state treasury at the end of 1885 was 618,000 crowns, of which 132,000 crowns were of Swedish and Danish coinage. The state treasury has no surplus in gold.

The silver of Norwegian coinage in circulation at the end of 1885 is supposed to have amounted to about 4,420,000 crowns. A comparatively small portion of Swedish and Danish silver coins has also been in circulation here. The amount of gold in banks, other than the Bank of Norway, or in circulation, has probably not been considerable.

(14) The Bank of Norway has the sole prerogative to issue paper money in this country. The paper money in circulation at the close of 1885 amounted to 37,147,500 crowns.

## SWEDEN.

*Answers to questions made by the United States minister resident as to the monetary and coinage system of Sweden.*

- (1) One crown.  
(2) Only in gold.

(3)

Pieces.	Weight of each piece.	Fineness.	Contents, in fine gold.
	<i>Grams.</i>	<i>Thousandths.</i>	<i>Grams.</i>
5-crown piece.....	2.24015	900	2.016129
10-crown piece.....	4.4803	900	4.032258
20-crown piece.....	8.9699	900	8.064516

(4)

Pieces.	Weight of each piece.	Fineness.	Contents, in fine silver.
	<i>Grams.</i>	<i>Thousandths.</i>	<i>Grams.</i>
2-crown piece.....	15		12
1-crown piece.....	7.5	800	6
50-ore piece.....	5		3
25-ore piece.....	2.42	600	1.452
10-ore piece.....	1.45	400	0.580

(5) The mint of the state only receives gold for coining on account of private persons to be stamped in 10 and 20 crown pieces.

(6) The coinage charge is, on 20-crown pieces, one-quarter per cent. of the value of the total amount of the coins; on 10-crown pieces, one-third per cent. of the value of the total amount of the coins.

(7) The gold stamped according to the coinage law in force is legal tender in payments under all circumstances and to any amount.

(8) The lawfully stamped silver coins are in the state institutions to be received in payment to unlimited amounts. But nowhere else is any person obliged to receive silver coins to a greater amount than 20 crowns in 1 and 2 crown pieces, or 5 crowns in smaller silver coins.

(9) The greatest deviations permissible above or below the standard fineness is, in the gold coins, 0.0015 fine gold; in the silver coins, 0.0030 fine silver. The greatest deviations permissible above or below the approved weight of each piece may be:

	Deviations.
In each 20-crown piece.....	.0015
In each 10-crown piece.....	.0020
In each 5-crown piece.....	.0030
In each 2-crown piece.....	.0030
In each 1-crown piece.....	.0050
In each kilogram of 50-ore pieces.....	.0060
In each kilogram of 25-ore pieces.....	.0100
In each kilogram of 10-ore pieces.....	.0150

(10) The gold coins cease to be legal tender in payments to the state institutions when, through wear and tear, they have lost more than 2 per cent. of weight, and in all other payments when reduced to less than one-half of the weight provided by the existing coinage law. Small silver coins cease to be legal tender in payment, even in the state institutions, when worn to such a degree that it cannot with certainty be determined whether they have been stamped on account of the state; but in all other payments when the devices of the coin are indistinct. Coins no longer legal tender in payment from man to man, and silver coins that have lost 4 per cent. or more of the approved weight are, when received in payment by the state institutions, to be withheld.

- (11) 6,250 twenty-crown pieces, 125,000 crowns.  
 (12) 1,168,383 twenty-five-ore pieces, 292,095.75 crowns.  
 (13) Total amount of gold coined, \*46,446,255 crowns; recoined, 65,880 crowns.  
 (14) Total amount of silver coined from 1830 to 1873, when gold was established as the unit, 49,684,344 crowns; recoined, 7,264,900 crowns.  
 (15) The total amount of coined divisionary silver, 15,642,786 crowns, of which nothing has been recoined.  
 (16) 47 kilograms gold to a value of 118,409 crowns.  
 (17) 2,326 kilograms silver to a value of 387,735 crowns.  
 (18) The import of gold in coins, 1,604,137 crowns; in bars, 476 kilograms; the import of silver in coins, 477,780 crowns; in bars, 183 kilograms. The export of gold, none; the export of silver in coins, 119,500 crowns; in bars, none.

	Crowns.
(19) The total amount of gold in the country December 31, 1885, coins.....	27,500,000
Of this in circulation .....	5,500,000
(20) None. Compare with reply 2.	
(21) The total amount of divisionary silver in the country December 31, 1885 .....	17,000,000
Of this in circulation, about .....	15,000,000
(22) Paper money of the Bank of Sweden.....	39,340,976
Of private banks .....	49,539,283
Total.....	88,880,259

STOCKHOLM, September 11, 1886.

## RUSSIA.

[Translation.]

NOTE.—As new rules have been made for the coinage system of the mint at St. Petersburg, which essentially change the usual stipulations of gold and silver coinage, therefore some of the questions asked by the Secretary of the Treasury of the United States are answered according to the rules existing up to 1886, as well as by the new ones.

(1) The imperial Russian unit is the silver rouble, which divides itself into 100 copecks, and contains 4 zolotniks, 21 dolyi, or 17.996 grams of pure silver.

(2) The Russian coin system is bimetallic, and is of one standard value—the silver rouble.

Up to 1886 the comparison between the worth of gold and the worth of silver constituted 15.45 : 1, in consequence of the 3 per cent. imposition on gold in 1839.

(3) Until 1886 the weight of gold coins was as follows :

Since 1886 the comparison of the worth of gold to the worth of silver constitutes 15.4958 : 1.

Since 1886 the weight of gold coin is as follows :

Denomination of coin.	Standard weight.	Fine-ness.	Weight of pure metal.	Denomination of coin.	Standard weight.	Fine-ness.	Weight of pure metal.
	Grams.	M.	Grams.		Grams.	M.	Grams.
Half imperials .....	6.544	916 $\frac{2}{3}$	5.998	Imperial, ten roubles .....	12.9039	900	11.6135
Three roubles .....	3.926	916 $\frac{2}{3}$	3.599	Half imperial, five roubles .....	6.4519	900	5.8067

\* In this is not included the coining of ducats, of which, value 8.43 crowns apiece, each year from remoter times until the year 1863 a small number was coined.

Besides this, there have been prepared high-tested gold ingots, not under .996,5 fineness, of the value of 200 and 2,000 half imperials each.

(4) Up to 1886 the weight of silver coins was as follows:

Denomination of coins.	Standard weight.	Fine-ness.	Weight of pure metal.
	<i>Grams.</i>	<i>M.</i>	<i>Grams.</i>
One rouble .....	20.731	868,05	17.998
Fifty coopeks .....	10.365	868,05	8.998
Twenty-five coopeks .....	5.182	868,05	4.499
Twenty coopeks .....	3.599	500	1.799
Fifteen coopeks .....	2.699	500	1.349
Ten coopeks .....	1.799	500	0.899
Five coopeks .....	0.899	500	0.449

Besides this, there have been prepared high-tested gold ingots, not under .996,5 fineness, of the value of 200 and 2,000 half imperials each, according to the new value.

Since 1886 the weight of silver coins is as follows:

Denomination of coins.	Standard weight.	Fine-ness.	Weight of pure metal.
	<i>Grams.</i>	<i>M.</i>	<i>Grams.</i>
One rouble .....	19.996	900	17.996
Fifty coopeks .....	9.998	900	8.998
Twenty-five coopeks .....	4.998	900	4.499
Twenty coopeks .....	3.599	500	1.799
Fifteen coopeks .....	2.699	500	1.349
Ten coopeks .....	1.799	500	0.899
Five coopeks .....	0.899	500	0.449

(5) The gold miners are obliged to deposit at the mint for coinage the whole amount of gold and silver obtained by them. Private individuals may bring gold or silver to the mint for coinage of full value coins.

Hitherto no preference has been given to either one of these metals.

The coinage of copper money is on Government account.

(6) Up to the year 1886 private individuals had the right to receive coins for their supply of gold or silver free of any charge in the following cases: (a) If the metal was not brittle; (b) if the fineness was not lower than the standard fineness (for silver not beneath .868,05); (c) if the alloy of the metals was only copper.

In contrary cases a special rule of charges was applied.

Since the year 1886 there is deducted—  
1st. For the parting of metals: (a) For a melt containing one part of gold and 2½ or more parts of silver; 30 silver roubles for a pood of alloyed metal; 7 roubles for a pood of pure silver, and 20 roubles gold for the pood of pure gold; (b) for a melt containing one part of gold and less than 2½ parts of silver; 140 roubles gold for a pood of pure gold. The cost of assaying according to a special tax.

2nd. For coining a pood of pure gold, 130 roubles gold; and for a pood of pure silver, 60 roubles silver. For manufacturing fine bars, at the rate of 1 rouble gold for a pound of pure gold.

(7 and 8) Special laws concerning the kind of coins designated for payment do not exist; all depends upon the arrangements of the different parties between themselves. Exception is made only for small silver coins, of which private individuals are only obliged to accept the worth of 3 roubles in one-payment. The treasury accepts for payment of tributes or taxes any portion or the whole amount in small silver coins. In cases where the government has to make payments for its debts, interests, and amortizements in gold, in every agreement for these debts special mention is made concerning mode of payment. Custom-house duties have to be paid in gold coin.

(9) Up to 1886 the tolerance or remedy of weight legally allowed was as follows:

For half-imperials and 3-rouble gold coins, 0.03332 gram for each blank above or beneath the normal weight.

The tolerance of weight for 1,000 blanks gold coins was 4.26575 grams above or beneath the normal weight.

For full value silver coin: Rouble, 0.1333 gram; 50 coopeks, 0.11108 gram; 25 coopeks, 0.08886 gram.

For small silver coin: 20 coopeks, 0.1333 gram; 15 coopeks, 0.11108 gram; 10 coopeks, 0.08886 gram; 5 coopeks, 0.06665 gram.

Since the year 1886 the tolerance of weight allowed for gold coins is as follows:

For 10-roubles coins, 0.01777 gram.

For 5-roubles coins, 0.01333 gram, for each blank above or below the normal weight.

The tolerance of weight for 1,000 blanks 4.26575 grams above or below the normal weight.

For full value silver coins: 1-rouble coin, 0.0622 gram; 50 coopeks, 0.0533 gram; 25 coopeks, 0.02666 gram.

For the small silver coins the figures remained the same and also the remedy for

For the worth of 1,000 roubles full value and small silver coins, the remedy was as follows:

One rouble and 50 copecks coins, both, 12,79725 grams; 25 copecks and small silver coins, 29,86025 grams.

Up to the year 1886 the deviation from standard fineness was not fixed.

(10) Special laws concerning recoinage of old coins do not exist; but when a large quantity has accumulated in the Treasury, they are sent to the mint for recoinage. The lowest weight at which they would be received at their nominal value up to the year 1886 was as follows: 5-rouble coins not less than 6.487 grams. Russian ducats not less than 3.865 grams. If under the above-mentioned weight, these coins were not accepted.

No silver copper coins which have been filed, cut, or intentionally mutilated, are accepted by the treasury.

(11) In the year 1885 were coined gold coins, half imperials, 26,715,055 roubles; 3-rouble coins, 87,033 roubles. Fine gold bars of the value of 200 and 2,000 half-imperials, 55,000 roubles were manufactured.

(12) In the year 1885 were coined the following silver coins:

Denominations.	Roubles.	Copecks.
1 rouble.....	499, 511	.....
50 copecks.....	255	50
25 copecks.....	252	75
20 copecks.....	322, 002	20
15 copecks.....	213, 001	65
10 copecks.....	130, 001	10
5 copecks.....	85, 000	55

Besides these, were coined in copper coins 100,000 roubles, 44½ copecks.

(13) Since the year 1800 up to January 1, 1886, there were coined at the St. Petersburg mint gold coins of the value of 1,088,315,386 roubles. The amount of recoinage has been altogether insignificant.

(14) Since the year 1800 up to the 1st January, 1886, there were coined at the St. Petersburg mint, 231,999,244 roubles and 75 copecks of full-value silver coin.

(15) Since the year 1800 up to the 1st January, 1886, there were coined at the St. Petersburg mint 141,746,297 roubles of small silver coin.

(16) During the year 1885 the weight of pure gold supplied by the mines was 38,125,517.254 grams, valued, gold, 31,778,094 roubles 81½ copecks.

(17) During the year 1885 the weight of pure silver supplied by the mines was 15,554,111.008 grams, valued at 864,303 roubles 5½ copecks.

(18) According to the information obtained from the ministry of finance, there were imported in the year 1885, 6,795,163 roubles in ingots and coin, gold and silver, and exported in the same year 8,226,440 roubles value.

(19) With regard to the quantity of gold coins circulating in Russia it is difficult to form a precise estimate, as the statistical reports of imports and exports of the precious metals are not exact.

Only those figures can be considered exact which are contained in the balance sheet of the Imperial Bank and the reports of the actual stock of precious metals at the St. Petersburg mint. According to the balance sheet of the Imperial Bank and the report of the stock at the mint on the 1st January, 1886, these establishments possessed 219,850,770 roubles 40 copecks gold.

(20) On the 1st January, 1886, the Imperial Bank and St. Petersburg mint had a stock of full value silver coin valued at 4,320,028 roubles 38 copecks.

(21) On the 1st January, 1886, there was small silver coin in circulation to the amount of 77,000,000 roubles.

(22) Russia possesses only Imperial Bank notes. According to the balance of the Imperial Bank, there were in circulation on the 1st January, 1886, 1,046,433,349 roubles.

(23) Herewith inclosed a copy of the rules of the money system and of the St. Petersburg mint, edition of 1886.

1,000 roubles full value and small silver coin. Since 1886 the following deviation from standard fineness has been established:

For gold coins .001 above or below the standard.

For full value silver coins .002 above or below .500.

Since the year 1886 it has been established that the lowest weight at which gold coins will be accepted at the treasury at their nominal value is: for 10-rouble coins, 12.841 grams; 5-rouble coins, 6.398 grams. In other cases, there is to be deducted 3½ copecks for every 0.0444 gram under weight. Silver and copper coins are accepted by the treasury as long as the figure of the stamp can be recognized.

[Confirmed by the Emperor December 17, 1885. St. Petersburg: Press of V. Kirschbaum in the house of the minister of finance, 1886.]

*Rules of the coinage system and the St. Petersburg mint.*

**RULES OF THE COINAGE SYSTEM.**

1. The right to manufacture and issue coin and to recoin it is one of the rights of the state.

2. Measures relating to the management of the coinage system are under the control of the minister of finance, one of whose duties it is to take measures necessary to the maintenance of the coinage system in undisturbed security and preserve public confidence in it.

3. The monetary unit of Russia is the silver rouble, consisting of 100 copecks and containing 4 zolotniks and 21 dolyi of pure silver.\*

4. The coin of Russia consists of both standard (full value) and subsidiary (change) coin.

5. Standard coin is manufactured of both gold and silver.

6. Subsidiary coin is intended exclusively for circulation within the limits of the Empire as supplementary to standard coin, and is manufactured both of silver and copper.

7. Gold coin is of the denomination of 10 roubles (imperial) and 5 roubles (polu-imperial.†)

8. The 10-rouble coin contains 2 zolotniks 69.36 dolyi of pure gold, and the 5-rouble piece 1 zolotnik and 34.68 dolyi of pure gold.

9. Gold coin contains 900 parts of pure gold and 100 parts of copper. On this basis, in a pound of alloyed gold of the above standard, there should be 63 half-imperials 2 roubles and 35  $\frac{1}{2}$  copecks.

10. The silver standard coin is issued of the value of 1 rouble 50 copecks (poltina), and 25 copecks (chetvertak).

11. The silver standard coin contains 900 parts of pure silver and 100 parts of copper. On this basis, in a pound of alloyed silver of the above standard there should be 20 roubles and 48 copecks.

12. The diameter of standard coin is as follows:

(a) Gold:	Inch.
10-rouble piece.....	.96
5-rouble piece.....	.84
(b) Silver:	
1-rouble piece.....	1.32
50 copecks.....	1.05
25 copecks.....	.89

13. Silver subsidiary (change) coin is manufactured of the value of 20, 15, 10, and 5 copecks.

14. Silver subsidiary coin contains 500 parts of pure silver and 500 parts of copper. From a pound of alloyed silver of the above standard 910 roubles 22  $\frac{1}{2}$  copecks are manufactured.

15. Copper coin is manufactured of the denominations of 5, 3, 2, 1,  $\frac{1}{2}$  copeck (denezhka), and  $\frac{1}{4}$  copeck (polúshka) 50 roubles from each pound of copper.

16. The diameter of subsidiary (change) coin is as follows:

(a) Silver:	Inch.
20-copeck piece.....	.86
15-copeck piece.....	.77
10-copeck piece.....	.68
5-copeck piece.....	.59
(b) Copper:	
5-copeck piece.....	1.26
3-copeck piece.....	1.9
2-copeck piece.....	.94
1-copeck piece.....	.84
$\frac{1}{2}$ -copeck piece.....	.63
$\frac{1}{4}$ -copeck piece.....	.51

\*A zolotnik = 4.266 grams or .96 of a Russian pound. A dolyi = 0.96 of a zolotnik.

† Polu = half.



17. The proportion of alloy of gold and silver coin is as follows:

	Zolotniks.	Dolyi.
10-rouble piece (imperial) .....	3	2.4
5-rouble piece (poluimperial) .....	1	49.2
1-rouble piece .....	4	66.
50-copeck piece .....	2	33.
25-copeck piece .....	1	16.5
20-copeck piece .....		81.
15-copeck piece .....		60.75
10-copeck piece .....		40.5
5-copeck piece .....		20.25

18. The external form of each denomination of coin (standard and subsidiary) is established by a detailed description approved by the supreme power and published by the governing senate.

19. The following tolerance is permitted in the manufacture of gold and silver coin :

(a) As to fineness, for gold coin, the one-thousandth part above or below the standard indicated in 9; for silver standard coin, the two-thousandth part above and below the standard indicated in 11; for silver subsidiary coin, five-thousandths above or below the standard indicated in 14.

(b) In the weight:

	Dolyi.
10-rouble piece .....	0.4
5-rouble piece .....	0.3
1-rouble piece .....	1.4
50-copeck piece .....	1.2
25-copeck piece .....	0.6
20-copeck piece .....	3.0
15-copeck piece .....	2.5
10-copeck piece .....	2.0
5-copeck piece .....	1.5

above and below the weight indicated in 17.

20. The obligatory acceptance of subsidiary coin in payments among private persons is limited to three roubles for each payment, but the treasury receives subsidiary coin in payment of taxes and excise to any amount.

21. The minimum weight at which gold coin is received by the treasury at its face value is as follows: For 10-rouble pieces not below 3 zolotniks 1 dolyi; 5-rouble pieces not below 1 zolotnik 48 dolyi.

REMARK.—The minimum weight at which gold coin, manufactured prior to 1886, is received by the treasury at its face value is for 5-rouble pieces, not less than 1 zolotnik 50 dolyi, and for Russian ducats (chervontsi) not less than 87 dolyi.

22. Gold coin below the minimum weight, indicated in 21 is received on payment of  $\frac{3}{4}$  copecks for every dolyi below the standard. This payment is made in metal.

23. Silver and copper coins are received by the treasury as long as the figures on them are distinguishable.

24. The treasury refuses absolutely to receive silver or copper coins which have been filed, clipped, or, in general, purposely altered.

#### RULES OF THE ST. PETERSBURG MINT.

1. The St. Petersburg mint is under the control of the minister of finance in the department of the treasury, for the purpose of working metals and manufacturing coin from them.

2. The immediate management of the mint is intrusted to the chief of the same with the co-operation of the assistant chief and the general council of the mint.

3. The general council of the mint meets under the presidency of the chief and is formed of the assistant chief, the heads of the divisions in the technical and accounting sections.

4. The classes of officials in the mint and the rights and privileges of their service are defined by a special regulation.

5. The chief of the mint, while taking all the measures incumbent on him for the successful and regular course of operations in the mint, lays before the council for preliminary discussion (a) an outline of the yearly work of the mint; (b) plans and estimates of the erection of the buildings; (c) all administrative affairs in general which transcend his authority. The affairs referred to in this paragraph are laid before the department of the imperial treasury with the conclusions of the council.

6. The chief of the mint is permitted (a) to receive orders both from Government departments and private persons for the manufacture of medals, seals, stamps, and other articles, in case the amount of a single order does not exceed 3,000 roubles nor

require a credit beyond the limits of the budget; (b) to accept bids for furnishing materials and supplies and carrying on work to the value of 3,000 roubles; (c) to sell useless property, the value of which does not exceed 600 roubles according to valuation, as provided by definite instructions.

7. Besides the affairs mentioned in 5, the chief of the mint lays before the council for preliminary discussion all questions in general on which he deems it useful to hear its opinion.

8. After the council has discussed an affair which does not transcend the authority of the chief, and the majority of the members do not agree with him, if he acts according to his own opinion, he is bound to make a report of all the details of the affair to the department of the imperial treasury, adding a copy of the journal of the session of the council and the individual opinions of the members.

9. Among the duties of the council are (a) to certify on the first working-day of each month, with the assistance of the book-keeper, to the amount of metals and coin in the vaults at the instance of the chief and without other notice; (b) to receive bids for furnishing materials and supplies for work in repairing buildings and to sell at auction superfluous or useless property.

10. The assistant chief has charge of the treasury and economic divisions of the mint, and therefore he certifies to the accuracy of the weight of metals received at the mint, to the accuracy of the weight of coin and manufactured articles transferred from the technical divisions to the treasury division of the mint, to the quantity and quality of the articles furnished by contractors or supplies and materials acquired by purchase, and to the transfer from the technical divisions to the economic division of manufactured articles, and to the delivery to purchasers of useless or superfluous property sold by the mint.

11. The heads of separate divisions, the treasurer, the head of the economic division, and also their assistants, provide for the successful course of affairs committed to them and are responsible for the safety of the amounts of metals and other property under their control.

12. Responsibility for the accuracy of the standards of bullion, coin, and gold bars belongs to the manager of coining, the chief assayer, and the assayer of coinage; for the accuracy of the standard of medals, to the manager of the section of medals, the subsidiary ateliers and the chief assayer; for the accuracy of the weight of coin both in separate pieces (17 and 19 of the coinage system) and in bags (see 26 of the present rules), to the manager of coining, and for the accuracy of the weight of coin in bags to the assistant chief of the mint also.

#### OBJECTS AND ORDER OF OPERATIONS IN THE MINT.

13. Among the duties of the mint are: (a) to manufacture (1) coin, (2) medals, (3) gold bars, (4) assay stamps, (5) stamps, seals, and other articles relating to the manufacture of coin; (b) to receive gold, delivered by mining companies on the basis of article 139 on private mining; (c) to separate gold from silver; (d) to collect the impost on gold or platinum obtained within the limits of the empire; (e) settle accounts with private miners for the gold and silver obtained by them under existing regulations; (f) to verify when required by judicial authority all suspected stamps, counterfeit money, and the machinery for its production.

14. Gold and silver brought to the mint are melted if necessary and, after having been weighed, the metal is tested.

REMARK.—The owner or his agent has the right to be present at the operations mentioned in this paragraph.

15. When dissatisfied with the fineness determined by the mint, gold miners have the right to demand through the department of mines a test assay with the co-operation of a delegate from the department of mines; and owners of mines may withdraw their metal after having paid the outlay for the test and the melting, according to a tariff confirmed by the minister of finance.

16. The fineness of gold and silver shall be fixed and expressed decimally.

17. The fineness of metals delivered at the mint and not containing iridium shall be fixed with accuracy to  $\frac{1000}{1000}$  and for those containing it to  $\frac{1000}{1000}$ .

18. In articles of gold and silver manufactured at the mint with the exception of coin a tolerance in the fineness to the limit of  $\frac{1000}{1000}$  is permitted.

19. The weighing of gold and silver shall be effected with all possible accuracy according to the ordinary system in poods, pounds, zolotniks, and dolyi. A difference which may appear in reweighing is not recognized as an inaccuracy unless it exceeds 6 dolyi in a weighing of 10 pounds and from 10 pounds to 1 pood 6 dolyi for every 5 pounds and from 1 to 3 poods 48 dolyi. A weighing of more than 3 poods is not permitted.

REMARKS.—The minimum of deviation in weighing established by the minister of finance in this paragraph may be decreased as experience shall suggest.

20. After weighing and assaying the metal an account shall be rendered, in which are indicated (a) the cost in refining and coinage (21 and 23); (b) the amount payable to the owner after deducting the above expense.

REMARK 1.—The iridium obtained in refining gold is not included in the account, and becomes the property of the treasury.

REMARK 2.—Fractions of *dolyi* are rejected from the weight of pure metals, and fractions of *copecks* from sums of money in calculating amounts to be paid by the mint.

21. For the refining of metals delivered at the mint the following charges are exacted: (a) For alloys containing  $2\frac{1}{2}$  and more parts of silver to 1 part of pure gold, 30 roubles silver per alloy pood, 7 roubles silver per pood of pure silver, and 20 roubles gold per pood of pure gold; (b) for alloys containing less than  $2\frac{1}{2}$  parts of silver to each part of gold, 140 roubles gold per pood of pure gold. For determining the fineness a charge additional to the above is made, according to a tariff approved by the minister of finance.

22. When metals not in the form of coin are sold by the mint, in addition to the price of the metals the cost of separating is charged; per pood of pure gold, 140 roubles gold, and per pood of pure silver, 37 roubles silver.

23. For coinage, 130 roubles gold are charged for each pood of pure gold, and for each pood of pure silver 60 roubles silver; for the manufacture of gold into bars of a high degree of fineness for return to gold miners, 1 rouble gold is charged for each pound of pure gold.

24. The value of gold is reckoned by the mint at 3 roubles and 67  $\frac{337}{1000}$  *copecks* per *zolotnik* of pure gold, and silver at 23  $\frac{1}{2}$  *copecks* per *zolotnik* of pure silver. Payment for gold is made in gold coin, but sums less than 5 roubles are given in standard silver coin, and balances less than 25 *copecks* are paid in subsidiary coin. Payment for silver is made in standard silver coin, but balances less than 25 *copecks* in subsidiary coin.

25. The payment of a deposit is made as soon as it is coined, but may be made earlier when the funds of the mint will permit.

REMARK.—The period of payment for gold delivered from private mines is determined by the regulations concerning private gold mining.

26. The deviation from the legal weight of gold and silver standard coin when issued from the mint should not exceed 1 *zolotnik* for 1,000 pieces of gold coin, for 1,000 roubles of 1-rouble pieces, or 50-*copek* pieces of silver coin 3 *zolotniks*, and for 1,000 roubles of 25-*copek* pieces 7 *zolotniks*.

REMARK.—The limits of tolerance established in this paragraph may be reduced by the minister of finance when it shall seem expedient.

27. The difference allowed by law (19 rules of the coinage system) between the actual and the legal weight of manufactured coin shall be borne by the treasury.

28. Medals of gold and silver shall be struck of a fineness of  $\frac{900}{1000}$ .

29. The mint shall manufacture medals according to designs approved (a) in orders from the government by the supreme power, (b) in orders from joint stock companies and institutions by the ministers or general managers under whom they operate, (c) in orders from private persons by the censorship.

30. On metals issued from the mint are stamped the national coat of arms, and a stamp including the fineness of the metal and the name of the assayer.

31. The detailed rules regulating the order of operations in the mint, and the system of accounts and reports of operations of this institution are fixed by special instructions, confirmed by the minister of finance in agreement with the minister of public domains and the state comptroller.

## FINLAND.

### MINING OFFICE.

*Helsingfors in Finland, December 14, 1885.*

DEAR SIR: There has been no coinage during the present year at the mint of Helsingfors, only some hundred medals struck.

Our production of precious metals is very small. From 1870 up to 1884 the diggings in Finnish-Lapland have produced only 307 kilograms of gold, and from copper ores about 400 kilograms of silver are annually extracted.

I have the honor to remain your obedient servant,

E. H. FURNHJELM.

Mr. JAMES P. KIMBALL,  
*Director of the United States Mints.*

## EGYPT.

CAIRO, October 4, 1886.

Mr. DIRECTOR: In 1884 the Egyptian Government appointed a commission to devise means to carry out a monetary reform.

I have the honor to send you herewith a copy of a publication which contains all the work of that commission.

With the highest regards, Mr. Director,

EDGAR VINCENT.

The DIRECTOR OF THE MINT,  
Washington.

*Report made to his Highness the Khedive on the monetary operations performed during the first half of the year 1886.*

MY LORD: In accordance with the provisions of article 18 of the decree of November 14, 1885, I have the honor to submit to your Highness the report of the monetary operations performed during the first half of the year 1886:

## ISSUES.

The council of ministers has approved the following issues:

	Egyptian pounds.
Silver coin.....	600, 000
Nickel coin.....	40, 000
Bronze coin.....	3, 000

## DESIGNS.

The operation of the stamping of the new coins was confided to the royal mint of Berlin, in accordance with models approved by the council of ministers. These models have been engraved in part under the charge of an agent of the mint at Cairo, who went to Berlin to assist in the preparation and manufacture of the dies.

## RETIREMENT OF THE OLD SILVER COINS.

A series of measures has been taken to retire the old silver coins actually in circulation.

On the one hand, the minister of finance has instructed all the treasuries of the state to retain all the old silver coins which they receive, and, on the other, the reduction of the current value of foreign coins has been followed by an increase of their exportation, and their shipment to markets in which they can be made to circulate under more favorable conditions. The following table shows the reductions made in the current value of the principal silver coins since the commencement of 1886:

[Amounts in Turkish piastres and paras.]

Name of the coins.	Current price on January 1, 1886.			Reductions made.								Tariff on June 30, 1886.
				Date.	Amount.	Date.	Amount.	Date.	Amount.			
Colonnate.....	P. T. P.	1886.				1886.						P. T. P.
Maria Theresa.	19	Mar. 17	.....	20	June 20	.....	10	.....	.....	.....	.....	18 10
Franc.	16	Mar. 17	.....	20	May 13	.....	20	June 9	.....	20	.....	14 20
Shilling.	3 34	May 24	.....	04	.....	.....	.....	.....	.....	.....	.....	3 30
Rupee.....	4 35	May 24	.....	05	.....	.....	.....	.....	.....	.....	.....	4 30
	8	Feb. 22	.....	1	May 24	.....	10	.....	.....	.....	.....	6 30

According as the minister of finance has been able to collect a sufficient quantity of old Egyptian silver coins, he has shipped them to Berlin, to be melted there and to be used for the stamping of the new coins. These shipments have consisted of:

	Egyptian pounds.
632,000 para pieces, representing a nominal value of .....	55,300
And piastres to the nominal value of .....	161,600
To these coins add 15,000 Maria Theresa thalers .....	2,325
Total .....	219,225

As to the other coins, it has been found preferable to leave it to private individuals to gradually retire them from circulation. To this end the foreign coins received at the treasury or its branches have been sold on condition of being exported. In some cases the minister of finance has paid a small premium to exporters to hasten the exportation of foreign coins remaining in the hands of the public.

The minister of finance has not yet considered it best to fix the date of the definitive retirement of the old Egyptian silver coins actually in circulation, as prescribed by article 17 of the decree of the 14th of November last.

The following table shows the results obtained by the melting of a part of the silver coins shipped to Berlin:

#### RESULTS OF THE MELTING OF THE OLD SILVER COINS SENT TO BERLIN.

Name and value of the coins melted.	Gross weight after the melt.		Fineness.		Fine weight.			
			Silver.	Gold.	Silver.		Gold.	
	Kilograms.		Thousandths.		Kilograms.		Kilograms.	
	K.	Gr.			K.	Gr.	K.	Gr.
Egyptian pounds, 80,000, in piastres .....	9,564	6,250	Various.	1	7,357	1,665	9	56,475
Egyptian pounds, 2,925, in 15,000 Maria Therasas .....	418	9,850	833	0	349	145	5	76,305
Egyptian pounds, 16,800, in 192,000 para pieces .....	2,282	8,100	898	0	2,049	9,635		
Egyptian pounds, 51,600, in piastres .....	6,106	1,900	Various.	Various.	4,665	1,635		
Total .....	18,372	6,100	.....	.....	14,421	3,080	15	132,780

#### Silver employed in the stamping of the new coins.

To insure the uninterrupted stamping of the new coins, the minister of finance was obliged to purchase in Europe, over and above the fine silver obtained by the melting of the old coins, the following quantities of metal:

Date.	Silver.	Price per standard ounce.	Value.
	Kilos.	Pence.	Egyptian pounds.
December, 1885 .....	10,000	47½	67,267
January, 1886 .....	10,000	46½	65,658
March, 1886 .....	10,000	46½	66,012
April, 1886 .....	10,000	46½	66,012
May, 1886 .....	10,000	46	64,953
Total .....	50,000	.....	329,902

## COINS STAMPED.

The coins stamped amounted to 323,890 Egyptian pounds, divided as follows:

Silver.	Number.	Egyptian pounds.
Pieces of 1 T. P .....	3,210,000	32,100
Pieces of 2 T. P .....	1,650,000	33,000
Pieces of 5 T. P .....	890,000	44,500
Pieces of 10 T. P .....	1,194,000	119,400
Pieces of 20 T. P .....	424,000	84,800
	7,368,000	313,800

Nickel.	Number.	Egyptian pounds.
Pieces of 1 ochr-el-guerch .....	250,000	250
Pieces of 2 ochr-el-guerch .....	770,000	1,540
Pieces of 5 ochr-el-guerch .....	1,660,000	8,300
	2,680,000	10,090
Total .....		323,890

The greater part of these coins is already in circulation, as will be seen from the following table:

## NEW COINS PUT IN CIRCULATION ON JUNE 30, 1886.

## SILVER.

Pieces.	Number.	Value in Egyptian pounds.
1 piastre .....	2,210,000	22,100
2 piastre .....	1,250,000	25,000
5 piastre .....	690,000	34,500
10 piastre .....	1,004,000	100,400
20 piastre .....	344,000	68,800
Total .....	5,498,000	250,800

## NICKEL.

5 ochr-el-guerch .....	1,660,000	8,300
2 ochr-el-guerch .....	770,000	1,540
1 ochr-el-guerch .....	250,000	250
Total .....	2,680,000	10,090

The first shipment of bronze coin arrived in Egypt only during the course of the month of July.

The prompt execution of the monetary reform has been facilitated by the cordial support of the treasury of the debt which placed a part of its cash balance at the disposal of the ministry of finance for the purchase of bars for the purpose of coinage. The treasury of the debt also favored the putting in circulation of the new currency by opening a special wicket in its apartments for its exchange against gold.

The several issues have been made regularly and without causing any difficulty in the circulation; the new silver coins, as well as the nickel divisionary coins, have met with great favor from commerce, industry, and the general public.

I remain, with respect, my lord, your highness's very humble, very faithful, and very obedient servant,

MOUSTAPHA FEHMY.

*Decree of monetary reform, 14th November, 1885—(Saffer, 1303).*

We, the Khedive of Egypt, at the suggestion of our minister of finance, and in accord with our council of ministers, having first heard the legislative council, decree:

ARTICLE 1. The monetary unit of Egypt shall be the Egyptian pound.

The Egyptian pound shall be divided into 100 piastres. The piastre shall be divided into 10 ochr'-el-guerche (tenths).

ART. 2. The legal coins of Egypt are:

Gold:

- The Egyptian pound.
- The 50 piastre-piece ( $\frac{1}{2}$  Egyptian pound).
- The 20 piastre-piece.
- The 10 piastre-piece.
- The 5 piastre-piece.

Silver:

- The 20 piastre-piece.
- The 10 piastre-piece.
- The 5 piastre-piece.
- The 2 piastre-piece.
- The 1 piastre-piece.
- The  $\frac{1}{2}$  piastre-piece.
- The  $\frac{1}{4}$  piastre-piece.

Nickel:

- The piece of 5 ochr'-el-guerche.
- The piece of 2 ochr'-el-guerche.
- The piece of 1 ochr'-el-guerche.

Bronze:

- The piece of  $\frac{1}{2}$  ochr'-el-guerche.
- The piece of  $\frac{1}{4}$  ochr'-el-guerche.

ART. 3. The fineness of gold coin shall be .875 of fine gold and .125 of copper.

ART. 4. The legal weight of gold coins shall be:

	Grams.
For the Egyptian pound. ....	8.500
For the pieces of 50 piastres. ....	4.250
For the piece of 20 piastres. ....	1.700
For the piece of 10 piastres. ....	0.850
For the piece of 5 piastres. ....	0.425

ART. 5. The fineness of silver coin shall be .833 $\frac{1}{3}$  of fine silver and .166 $\frac{2}{3}$  of copper.

ART. 6. The legal weight of silver coins shall be:

	Grams.
For the piece of 20 piastres. ....	28
For the piece of 10 piastres. ....	14
For the piece of 5 piastres. ....	7
For the piece of 2 piastres. ....	2.800
For the piece of 1 piastres. ....	1.400
For the piece of $\frac{1}{2}$ piastres. ....	0.700
For the piece of $\frac{1}{4}$ piastres. ....	0.350

ART. 7. The tolerance for the fineness of gold coins shall be .001 above and .001 below the legal fineness.

The tolerance for fineness of silver coins shall be .003 above and .003 below the legal fineness.

ART. 8. The tolerance of weight is hereby fixed at .002 above and .002 below the legal weight for the Egyptian pound and half-pound; and at .005 for the other gold coins.

The tolerance of weight over and under the legal weight is hereby fixed at .003 for the silver pieces of 20 and 10 piastres, and at .010 for the other silver coin.

ART. 9. The fineness and weight of nickel and bronze coin shall be fixed by our minister of finance.

ART. 10. All the coins shall bear the imperial *Toughra*, the year of the accession of His Majesty the Sultan, and the year of his reign, the legend "stamped at Cairo," and the designation of the value of the piece.

The devices and dimensions of all coins shall be fixed by our minister of finance.

ART. 11. The issue of silver coins shall not exceed a maximum of 40 piastres per capita of the population.

The issue of nickel and bronze coins shall not exceed a maximum of 8 piastres per capita of the population.

ART. 12. Our minister of finance shall fix, within the limits prescribed by the preceding article, the quantity of the different classes of coins which shall be struck in the execution of the present decree; when the coins are issued he shall by actual trials make sure of the exactness of the fineness and weight of the pieces put in circulation.

ART. 13. The manufacture of coin is exclusively reserved to the state. The minister, however, may stamp gold coins on the account of private individuals. The conditions upon which coin may be stamped shall be fixed by our minister of finance.

ART. 14. No person shall be obliged to receive silver coins for a sum greater than 200 piastres, or nickel or bronze coins for a sum greater than 10 piastres. By virtue of the decision of the minister of finance there may be established special treasuries at which silver, nickel, and bronze coins, stamped in conformity with the present decree, shall be exchanged for gold for any sum greater than the Egyptian pound.

ART. 15. Public treasuries shall not receive coins that have been punctured or artificially altered, nor shall they be taken in exchange at the treasuries mentioned in the preceding article.

Counterfeit coins shall be seized and immediately punctured. The holder of them shall be prosecuted, if thought proper.

ART. 16. Egyptian pounds and 50-piastre pieces ( $\frac{1}{2}$  pound) which, in consequence of the ordinary wear by circulation, shall weigh between 8.440 and 4.220 grams, respectively, shall cease to be legally current; these pieces, however, shall be received at their nominal value by the minister of finance; they shall not be restored to circulation. Gold coins of 20, 10, and 5 piastres, stamped in conformity with the present decree, and also silver, nickel, and bronze coins, whose weight shall have considerably diminished, or the impressions on which shall have been effaced in consequence of ordinary wear by circulation, shall be retired by the government at their nominal value.

ART. 17. The Egyptian silver coins actually in circulation shall continue to be received by the public treasuries in accordance with the official tariff, and in the proportion established.

The date of their definitive retirement shall be fixed by our minister of finance; public notice of their retirement shall be given officially one year before the latest date at which these coins shall cease to be legally current. During such year they shall be completely assimilated to the silver coins stamped in conformity to the present decree; they shall be accepted by the public treasuries at their official tariff, and may be exchanged for gold in the special bureaux mentioned in article 14.

Our minister of finance shall determine what foreign coins shall be admitted into circulation, and the maximum sum which may be paid by these coins in the relations of the state with private individuals. He shall, besides, fix the tariff of foreign coins.

ART. 18. At the end of each half year our minister of finance may draw up a report of the monetary operations, which report shall be made public.

All the decisions of our minister of finance concerning the fixing of the fineness of nickel and bronze coins, the amount of the issue, the choice of inscriptions, and the devices of coins, as well as the opening of the treasuries mentioned in article 14 must first receive the approbation of our council of ministers.

ART. 19. Our minister of finance is charged with the execution of the present decree.

Done at the palace of Abdine, 14 November, 1885 (7 Saffer, 1303).

MEHEMET THEWFIK.

By the Khedive:

President of the Council of Ministers,

N. NUBAR.

Minister of Finance,

MOUSTAPHA FEHMY.



## RECAPITULATION OF THE COINAGE.

## GOLD.

	Number of pieces struck.	Value in piastres.	Value of those with- drawn.	In circula- tion accord- ing to the records of the mint.
				<i>Prices.</i>
Pieces of 5 livres, Egyptian .....	379	189,500		189,500
Pieces of 1 livres, Egyptian .....	1,532,826	153,282,600	104,300	153,178,300
Pieces of $\frac{1}{2}$ livres, Egyptian .....	128,567	6,428,350		6,428,350
Pieces of $\frac{1}{4}$ livres, Egyptian .....	136,162	3,494,050		3,404,050
Pieces of 20 piastres, Turkish .....	652,786	13,055,720	3,641,280	9,414,440
Pieces of 10 piastres, Turkish .....	337,598	3,375,980	11,530	3,364,450
Pieces of 5 piastres, Turkish .....	6,540,911	58,868,199	30,705,633	28,162,566
Pieces of 5 piastres, Turkish .....	3,456,855	17,284,275	10,989,799	14,124,304
Pieces of 4 piastres, Turkish .....	1,957,457	7,829,828		
Total .....	14,743,541	263,718,502	45,452,542	218,265,960

## SILVER.

Egyptian thaler, &c .....	123,157	2,456,645.20	359,910.22	2,096,734.38
Egyptian $\frac{1}{2}$ thaler .....	192,833	1,928,329.20		1,928,329.20
Egyptian $\frac{1}{4}$ thaler .....	392,947	1,964,306.20		1,964,306.20
Egyptian $\frac{1}{8}$ thaler .....	146,544	866,359.35		866,359.35
Piastres .....	52,624,980	54,624,980.00	6,651,010.00	47,973,970.00
$\frac{1}{2}$ piastre .....	11,050,550	5,525,275.00		
$\frac{1}{4}$ piastre .....	14,306,106	3,576,526.20	7,021.30	9,094,779.30
$\frac{1}{8}$ piastre .....	6,934,341	866,792.25	.20	866,792.05
Total .....	87,771,458	71,309,215.20	7,017,941.72	64,294,272.28

## BRONZE.

Pieces of 40 paras .....	150,325	150,325.00		150,325.00
Pieces of 20 paras .....	7,639,779	3,819,889.20		3,819,889.20
Pieces of 10 paras .....	3,226,700	806,675.00		806,675.00
Pieces of 5 paras .....	82,964,453	10,370,556.25		10,370,556.25
Pieces of 1 para .....	5,041,100	126,027.20		126,027.20
Total .....	99,022,357	15,273,473.25		15,273,473.25

## RECAPITULATION.

Gold .....	14,743,541	263,718,502.00	45,452,542.00	218,265,960.00
Silver .....	87,771,458	71,309,215.20	7,017,941.72	64,291,272.28
Bronze .....	99,022,357	15,273,473.25		15,273,473.25
Grand total .....	201,537,356	350,391,190.45	52,470,483.72	297,830,705.53

**STATEMENT OF EGYPTIAN MONEYS COINED AT PARIS AND BRUSSELS BY  
ORDER OF THE EGYPTIAN GOVERNMENT.**

**IN PARIS.**

Years.	Metal.	Denomi- nation of pieces.	Weight of pieces.	Finesses.	Number of pieces coined.	Current value in piastres.
			<i>Grams.</i>			
1864, 1865.....	Gold.....	100 piastres	8,514	875	370,958	37,095,800
1865.....	Silver.....	10 piastres	12,500	900	1,569,000	15,690,000
1865.....	do.....	5 piastres	6,250	900	4,167,851	20,539,255
1865.....	do.....	2½ piastres	3,125	900	3,803,312	9,508,280
1866-1872.....	Bronze.....	40 paras	25,000	.....	5,000,000	5,000,000
1864-1872.....	do.....	20 paras	12,500	.....	69,909,192	34,954,596
1864-1872.....	do.....	10 paras	6,250	.....	415,470,165	103,867,541
1864-1872.....	do.....	4 paras	2,500	.....	11,550,000	1,155,000
						<hr/> 227,810,472
Egyptian pounds.....						<hr/> 2,278,104
<b>IN BRUSSELS.</b>						
Pieces of 5 paras, in bronze.....						200,000
Total Egyptian pounds.....						<hr/> 2,478,104

**CHINA.**

**LEGATION OF THE UNITED STATES,**

*Peking, March 16, 1886.*

**SIR:** In reply to your circular of January 18 last, calling for a report on the coinage, production, consumption, import, and export of the precious metals, &c., of China, I have the honor to answer *seriatim* the interrogatories therein propounded:

(1) The legal unit of account for all large transactions is the *tael* (Chinese *liang*) of silver.

(2) Silver is the legal standard, as far as a legal standard can exist in a country where the legal unit is not a coin, but a lump of silver bullion. Gold is not in general use, although frequently used by travelers, as being portable. On the Peking market gold is bought, the ratio between it and silver being about 1 to 20.

(3) There are none.

(4) The silver tael, according to the treasury standard (Kuping), is absolutely pure. The weight of this tael is 579.84 grains.

(5) The mints are not open to deposits by individuals. They only cast copper cash. The silver taels are cast by private banks in lumps, (or sleeves) varying from 2 to 50 taels.

(6) No coinage charge.

(7) Gold is not a legal tender.

(8) Same remarks apply to silver.

(9) There is no tolerance allowed by law. All payments to the Government are supposed to be made in pure silver.

(10) No recoinage of worn gold or silver coins.

(11) No coinage of gold.

(12) No coinage of silver.

(13, 14, and 15) No mintage of gold and silver.

(16) Peking is the chief market of China for gold. I am informed by a Chinese banker that in 1885 about 6,045 kilograms were sold on the Peking market.

(17) No silver produced from mines, as far as ascertainable.

(18) There are no documents available to determine the import of gold and silver. The greater part of all the gold sold on the Peking market is probably exported. The export of silver is not allowed.

(19, 20, and 21) None in circulation or use.

(22) Government does not issue paper currency. The amounts issued by the local banks are unlimited.

(23) The mints are under the control of the board of revenue (Hu-pu), and the regulations governing them are not accessible. The only rules of which I am aware bear on the subject of restricting the proceedings.

*Memorandum.*

From the earliest times (about 1000 B. C.) the Chinese have made use of copper coins, to the nearly complete exclusion of gold and silver, although these two metals have at different times been used, but rather as bullion, just as silk or grain have been. The copper cash, in fact, is the monetary unit of China. The issue of this copper coin was never limited by law, but was cast in large or small quantities according to the requirements of the government.

The value of the piece of money was determined, not by its relative value to any other precious metal, but by its purchasing value, determined in grain, cloth, &c. As, however, the government officers were then, as now, paid partly in grain, the use of money was at first very limited. Years of famine gradually increased its quantity, as it was supposed that by throwing quantities of cash in the market the sufferings of the people might be alleviated.

In the sixth century B. C. a fractional copper currency was made by casting large copper cash, the value of which was fixed at fifty of the small ones. In the third century B. C. we hear of serious troubles which occurred through the government endeavoring to make the value of the fractional coins equal to that of the large ones.

In the reign of Han Wenti (B. C. 179) the Emperor, to put a stop to false coinage, which has always been an easy operation in China on account of the system of casting, let the people free to cast their own money. This measure proved, however, entirely inadequate, and the decree was soon repealed. In fact, counterfeiting was carried to such an extent that the people in parts of the Empire gave up using coined money and returned to barter.

In the reign of Wuti (B. C. 117) a state mint was established at the capital, and all the metallic currency previously in use was withdrawn and recast. Moreover, as a means of stopping counterfeiting, the most expert forgers were taken into government employ to work in the mint. The amount of money coined from this date down to the commencement of the Christian era is stated to have been 280,000,000,000 of cash.

In the sixth century A. D. we hear of an attempt to supersede copper money by iron money, but after ten years' trial it had to be discontinued, the government and private individuals having cast such vast quantities of it that it retained no value. At about the same period one of the emperors of the Northern Wei dynasty fixed a standard for money by decreeing that 2,000 pieces should be equivalent in value to one piece of silk, which commodity had nearly a uniform value throughout the realm. This is a remarkable attempt to solve a much vexed question which has frequently received the attention of political economists in other countries.

In the early part of the ninth century an attempt was made to issue paper money in the form of certificates of deposit. This plan did not, however, succeed, most likely owing to the credit of the state not being good enough to attract depositors.

In the tenth century a double standard was tried. A subsidiary coin of iron, varying from one-tenth to one-fifth of the value of the copper cash, was issued by the Sung Emperor.

The nature of the metals used in these coinages became rapidly a source of trouble and difficulty. No constant legal rates could be kept between them. Counterfeiters, speculating on the constantly varying rates, coined the cheaper currency in order to exchange it for the dearer, and generally the difference between the two was from 100 to 200 per cent. As a remedial measure the government ordered that in certain parts of the Empire only copper money should be a legal tender, and in others only iron money. By this means speculation was greatly diminished, but the system was far from being an unqualified success.

Through the exportation of money from China, which at this time had become very heavy, the currency in circulation was no longer sufficient for the requirements of the state. The standard was lowered, and China had again recourse to paper money to supply her wants, originally in the nature of government bonds redeemable in three years; they were secured by cash in the treasury. The issue of notes was gradually increased to such an extent that they became greatly depreciated and finally brought about the bankruptcy of the state.

Passing over the next few centuries, during which the Mongol and Ming dynasties applied the same methods, with like ruinous results, we will briefly examine the monetary system of the present dynasty.

The imperial statutes (Fa Ching Lie Li) regulate the mode of casting cash and the number of mints. The latter are under the control of the provincial governors, subject to the orders of the board of revenue (Hu-pu), which control the amount of currency to be put in circulation, so that the successive supplies of coin may be issued according to the market prices of gold, silver, grain, and other articles in general use and consumption (book 14, sec. cxviii).

The copper cash, which are still under this dynasty the only coins in circulation, have not escaped the fate of those earlier dynasties. They have been so debased that

at times, as under the Tao Kuang reign (1821-'51), it would not even remunerate forgers to counterfeit them.

In the Hsien Feng reign (1851-'61) the central government being cut off from its supplies of copper (which mostly comes from the central and south-western provinces) by the Tai-ping rebels, had recourse to issuing large coins equal to ten of the ordinary small cash. Iron and zinc coins were also cast in large quantities, and in 1854 large copper coins of the nominal value of 50, 100, 500, and 1,000 units were issued in the north.

False coinage brought about a rapid depreciation of the larger coins, so that finally nobody would take them at any price. Those of a nominal value of ten remained in circulation, and constitute to the present day the currency of the capital. Their value, however, has sunk to that of two of the small cash, and an ounce (tael) of silver exchanges for about seven hundred of them.

In 1853 paper currency was also revived; notes of two kinds, cash notes and silver notes, were issued by the board of revenue and forced into circulation. Their value depreciated so rapidly that in 1861 they were at a discount of 97 per cent.

At Peking and in many other cities throughout the Empire paper notes are issued by private banks, the notes circulating only in the locality where they are issued. As these banks are not under government control, and can issue notes far in excess of their capital, failures are of frequent occurrence. A certain number of them, however, are of old standing and of good credit, doing a large business as government bankers and also with the general public, from whom they receive large deposits.

One thousand of the nominal cash of Peking (or a *tiao*) are theoretically equal to 1 ounce of silver (or a tael).

The real value of the 10-cash piece being only 2 cash, 50 Peking cash make a *tiao*, and a tael is counted as equal to from 12 to 14 or 14½ *tiaos*, according to the exchange, which varies daily.

Twenty miles from Peking the big cash are no longer in circulation. Small nominal cash are used, 1,000 of which make a *tiao*, and 3,000 to 3,500 of which are equal to a tael of silver.

The varieties of cash and their values are endless. Mr. E. Colborne Baber, of Her Britannic Majesty's consular service, says (Journey of Exploration in Western Szechuan, p. 104):

"Soon after leaving Hui Li-chow we found small and debased cash in use, 1,400 of which the traveler may obtain for 1,000 ordinary cash. When he finds it necessary to get rid of the local coinage, on leaving the district in which it circulates, he is obliged to pay 1,500 debased cash for 1,000 current coins of the realm. At Ne-ki the circulating medium has fallen to a depth of degradation which almost outvies comparison. There the local cash exchange for silver at the rate of 40,000 per Chinese ounce; in other words, 150 of them are equivalent to 1 British farthing."

If we examine now the facts in regard to the present use of silver, we find that the value, weight, and standard of the ounce of silver (tael) varies nearly as much as does the copper cash. These facts have been so fully set forth in Minister George F. Seward's "Memorandum on the Currency of China," and Herr von Brandt's "Memorandum on Chinese Currency," that it is more than useless to dwell on the question. The following tabulated statement of the value of the several local taels as compared with the Haikuan and Kuping taels will dispose of the question:

Locality.	100 Haikuan taels equal—	100 Kuping taels equal—	Locality.	100 Haikuan taels equal—	100 Kuping taels equal—
Newchwang .....	108.50	.....	Ki-kiang .....	106.31	.....
Tientsin .....	105.00	103.40	Ningpo .....	105.88	.....
Chefoo .....	104.40	.....	Foochow .....	101.45	101.14
Shanghai .....	111.40	101.65	Amoy .....	110.00	.....
Chinkiang .....	104.22	.....	Swatow .....	110.00	.....
Hankow .....	108.75	101.65	Canton .....	111.11	.....

I must not omit to mention that these rates of exchange are arbitrarily imposed by the provincial authorities or government bankers, and higher than they ought to be as compared with the Kuping or Haikuan taels, in which they make their returns to the board of revenue. In fact, the profits which the provincial authorities derive from this source are one of their chief perquisites, without which they say they could not live. The fear of seeing this source of revenue cease if any uniform monetary system were introduced in China is one of the chief, if not the chief, objection which the governing class have against such an innovation.

In 1877, while negotiations were under way for a settlement of the German outrage claims—negotiations which resulted in the Chefoo convention, lately ratified by Great Britain—the foreign representatives in China addressed to the government an iden-

tical note asking whether any steps could be taken to establish a mint and a currency of a uniform character. On December 19, 1877, the foreign office sent a reply which disposed of the question summarily. In it it stated that "if China should decide upon a unit of money and establish a mint according to foreign fashion, \* \* \* the difficulties attending its general circulation would be very many, amounting, indeed, to insurmountable obstacles. Its establishment is not, therefore, considered practicable."

This decision of the Tsung-li Yamên was unquestionably dictated by the reasons which we have stated above, for the fondness of the official class for the prevailing monetary system, or rather absence of system, appeared so definite, the German minister, Herr von Brandt, writing on the subject in February, 1878, says:

"The faint hope that the intricate question of Chinese currency might be settled has, therefore, to be abandoned, and it becomes the duty of those charged with the protection of the commercial interests of their countries to devise means by which the evils resulting from the present state of affairs may be, if not entirely removed, at least mitigated as far as possible." (Memorandum on Chinese Currency, p. 1.)

Minister Seward, writing at the same time, is less despondent, and he thinks that "it may be predicted with safety that a coinage system will be adopted within a near period. I do not say within five or ten years, or attempt to anticipate the date. It is coming to be a felt want, and such wants create their remedy." (Memorandum on Currency of China, p. 10.)

Eight years have passed since the mint scheme was abandoned, and nothing on the part of the Chinese Government can lead us to suppose that they are thinking any more seriously of establishing a coinage system than they were in the days of Genghis Khan.

W. W. ROCKHILL,  
*Secretary of Legation.*

Hon. THOMAS F. BAYARD,  
*Secretary of State, Washington, D. C.*

LEGATION OF THE UNITED STATES,  
*Peking, March 24, 1886.*

SIR: On receiving a copy of the late report of the Director of the Mint, I noticed that there was no communication therein relating to the money of China. I therefore directed the secretary of this legation to prepare a report on that subject. He has discharged this duty very thoroughly and with ability. I transmit herewith the memorandum prepared by him.

At diplomatic meetings the question of the establishment of a mint by China has been alluded to. The concurrent judgment of my colleagues has been that it would be useless to take the question up. In fact, until the Emperor personally assumes the reins of Government no progress in any direction can reasonably be expected.

That a mint would be a great blessing to China and the commercial world is undoubtedly true, but there is a fear among officials of the result to them personally that might follow any innovation.

There are vast numbers of private banks and exchange shops in China. The value of ordinary cash varies daily. For some weeks now the Mexican dollar has only been worth at Peking from 85 to 90 cents, reduced to cash. Slight depreciation in ordinary trade is not regarded, but when the depreciation reaches 10 per cent. a demand in all transactions is made and enforced for payment of the deficit. It is anticipated that the demand for silver caused by the revival of the spring trade will enhance its value and bring the Mexican dollars back to par.

I have the honor to be, sir, your obedient servant,

CHARLES DENBY.

Hon. THOMAS F. BAYARD,  
*Secretary of State, Washington, D. C.*

## JAPAN.

UNITED STATES LEGATION,  
Tokio, Japan, May 5, 1886.

SIR: In compliance with your circular instruction of date January 18 last, I have the honor to transmit herewith translations made by Mr. Whitney, interpreter of this legation, of answers furnished me by His Imperial Japanese Majesty's finance department, through his excellency Count Inouye, minister of state for foreign affairs, to the several interrogatories by the honorable the Secretary of the Treasury of the United States in reference to the coinage, production, consumption, import, and export of precious metals, paper, and metallic circulation, &c., of Japan, for the year 1885.

I have the honor to be, sir, your obedient servant,

RICHARD B. HUBBARD.

Hon. THOMAS F. BAYARD,  
Secretary of State, Washington, D. C.

*Answers.*

- (1) The legal unit of account is the *yen*.
- (2) The legal standard is gold.\* The silver 1 yen is of the same standard. The ratio between the two metals is as 1 of gold to 16.1727 of silver.
- (3) The weight in grams of each of the gold coins and their fineness in thousandths are as follows:

	Gold yen.				
	20.	10.	5.	2.	1.
Pure gold, fineness expressed in thousandths.....	900	900	900	900	900
Alloy, fineness expressed in thousandths .....	100	100	100	100	100
Weight, in grams .....	33½	16½	8½	3½	1½

\* That is to say, gold is the nominal standard, but the silver yen is practically standard, as according to article 8 it is legal tender for any amount for any kind of debt.

- (4) The weight in grams of each of the silver coins and their fineness expressed in thousandths is as follows:

	Silver yen.				
	1.	Subsidiary coins.			
		.50	.20	.10	.05
Pure silver, fineness expressed in thousandths....	900	800	800	800	800
Alloy .....	100	200	200	200	200
Weight in grams .....	26.957	13.4785	5.3914	2.6957	1.34785

- (5) The mint is open to deposits by individuals of gold and silver for coinage in accordance with the regulations.

(6) The coinage charges in case of deposits of gold and silver are  $\frac{1}{1000}$  for gold, and  $\frac{1}{100}$  for silver yen.

(7) Gold coins are a legal tender in the payment of debts or government dues without any limitation as to amount.

(9) The "tolerance" or "mint remedy" allowed by law in coinage on each piece, both as to weight and fineness, is as follows:

Table of "tolerance" allowed by law on each piece.

	Gold yen.				
	20	10	5	2	1
Fineness, thousandths .....	2	2	2	2	2
Weight in milligrams .....	32.40	32.40	32.40	16.20	16.20
	Silver coin.				
	1	Subsidiary coins.			
		.50	.20	.10	.05
Fineness, thousandths .....	2	3	3	3	3
Weight in milligrams .....	97.20	97.20	64.80	32.40	32.40

(10) As to the legal provisions for the recoinage of worn gold and silver coins there are no other regulations than those amended by notification No. 15 of May, 1883, which were sent to the United States Government on a previous occasion, and to which reference is requested.

(11) The amount of gold coined during the calendar year 1885 was 1,004,005 yen, and all of the denomination of 5 yen, that being the only denomination coined during the year.

(12) The amount of silver coined during the year was 6,320,927.40 yen, of which there was in 1-yens 4,297,479 yen and in subsidiary coin of 23,448.40 yen.

(13) The total coinage of gold from the establishment of the mint to the end of the year 1885 has been 56,607,748, of which amount yen 2,842 has been recoined.

(14) The total coinage of silver from the establishment of the mint has been 35,576,105 yen, of which amount 32,578,853 yen, including 6,990 yen recoined, was in silver yen of 416 grains weight, and 3,057,252 yen, including 643 recoined was in silver trade-yen of 420 grains weight.

(15) The total coinage of subsidiary silver coins from the establishment of the mint has been 21,175,185.40 yen, of which 4,683.45 yen was recoined.

(16) The weight expressed in ounces and value of the gold produced from the government mines during the fiscal year from July, 1884, to June, 1885, was as follows: Weight, 4,361 ounces; value, 90,446 yen. The same produced from private mines: Weight, 4,170 ounces; value unknown.

(17) Weight and value of silver produced from the government mines during the fiscal year ending June 1885: Weight, 153,147 ounces; value, 196,342 yen. The same from private mines: Weight, 589,030 ounces; value unknown.

(18) The import and export of gold and silver coin and bullion during the calendar year 1885, was as follows:

**Exports gold coin and bullion:**

Japanese gold coin .....	yen .....	445,630
Foreign gold coin .....	do .....	24,863
Bullion .....	ounces..	1,352

**Imports of gold coin and bullion:**

Japanese gold coin .....	yen .....	15
Foreign gold coin .....	do .....	449
Bullion .....	ounces..	35,052

**Exports of silver coin and bullion:**

Japanese silver coin .....	yen .....	1,938,496
Japanese silver (old) coin .....	do .....	144,378
Foreign silver coin .....	do .....	1,465,194
Bullion .....	ounces..	199,560

**Imports of silver coin and bullion:**

Japanese silver coin .....	yen .....	1,279,314
Bullion .....	ounces..	4,977,400

(19) The estimated amount of gold coin in the country on the last day of December, 1885, was about 88,791,983 yen, of which the amount in active circulation was above 5,070,754 yen.

The above estimated amount includes both old gold coins and those new ones which have been recoined since 1871. The percentage in active circulation would be 5.71 of the whole.

(20) The estimated amount of silver 1-yen in the country on the last day of December, 1885, was 22,902,151, of which amount that estimated to be in circulation was over 10,946,218 yen, the first-mentioned sum being the amount coined since 1870.

The percentage in active circulation is estimated to be 47.79.

(21) The estimated amount of subsidiary silver coin in the country at the end of 1885 was 33,728,658 yen, of which the amount in circulation is estimated to be over 8,580,555 yen.

The above amounts include old silver coins and those which have been coined since 1871.

The proportion in circulation is estimated at 25.43 per cent.

(22) The amount of government paper currency outstanding December 31, 1885, was 88,345,096 yen; of national banks, 30,093,208 yen.

(23) A copy of the notification respecting coinage, issued in 1885, is given below:

#### Notification No. 41.

It is hereby notified that the  $\frac{1}{100}$  of "tolerance," or "mint remedy," allowed by law on each subsidiary silver coin in the table of "tolerance," or "mint remedy," in the currency account established by notification No. 108, of June, 1875, has been altered to  $\frac{1}{1000}$ .

By imperial proclamation.

PRINCE SANJO SANETOMI,

*Prime Minister.*

COUNT MATSUKATA MASAYOSHI,

*Minister of Finance.*

DECEMBER 3, 1885.

NOTE.—The quantity of gold and silver consumed in the country is unknown.  
Correct translation.

W. N. WHITNEY,

*Interpreter of Legation.*

#### SANDWICH ISLANDS.

LEGATION OF THE UNITED STATES,

*Honolulu, March 20, 1886.*

SIR: Referring to department circular marked "separate," of January 18, 1886, requesting, at the instance of the Secretary of the Treasury, to be furnished with all the information obtainable in reference to the coinage, production, consumption, import and export of the precious metals, paper and metallic circulation of the Hawaiian Kingdom in the calendar year 1885, and containing certain interrogatories, I have the honor to submit the following answers:

(1) A dollar is the legal unit of account.

(2) United States gold coin is the unlimited legal standard. The United States standard silver coins and the Hawaiian silver coins are legal tender to the extent of \$10.

(3 and 4) No law authorizing coinage of gold or silver in 1885.

(5 and 6) There is no mint in the kingdom.

(7) United States gold coins are a legal tender for all debts or government dues.

(8) United States standard silver coins and Hawaiian silver coins are a legal tender for all debts or government dues to the extent of \$10.

(9) There is no law as to "tolerance" or "mint remedy."

(10) There is no provision as to the recoinage of worn gold and silver coins.

(11 and 12) No gold or silver coined for the Hawaiian Government during the calendar year 1885.

(13, 14, and 15) No mint has ever been established in the Hawaiian Kingdom, and no gold has ever been coined for the government. Silver dollars, half-dollars, quarters, and dimes, amounting to \$1,000,000, were coined for the government in San Francisco, as follows: In 1883, \$300,000 in 50-cent pieces, and in 1884, \$500,000 in \$1 pieces, \$50,000 in 50-cent pieces, \$125,000 in 25-cent pieces, and \$25,000 in dimes. No gold or silver has ever been recoined for the government.

(16 and 17) There are no gold or silver mines in the Hawaiian Islands.



(18) Amount of gold coin imported was \$720,388, and the amount exported was \$56,414.85; amount of silver coin imported was \$217.35, and the amount exported was \$7,532.15.

(19) Amount of gold coin in the country, estimated, \$1,000,000; amount of gold coin in active circulation, estimated, \$700,000.

(20 and 21) Amount of silver coin in the country, estimated, \$1,000,000. Amount of silver coin in active circulation, estimated, \$800,000.

(22) The only paper currency outstanding December 31, 1885, was government certificates, amounting to \$377,500, of which sum \$64,000 is redeemable in gold and \$313,500 in silver.

(23) There are no "coinage laws" or "regulations of the mints as to coinage."

*Remarks.*—Regarding coinage and the currency, I beg to say that the only law ever enacted in this kingdom regarding coinage was in 1880, by which the minister of finance was authorized to cause to be coined gold coins of the value of \$20, \$10, \$5, and \$2.50; and silver coins of the value of \$1, 50 cents, 25 cents, and 12½ cents. "All of such coins to be of equal weight and fineness with United States gold and silver coins of the same value."

No gold coins and no silver coins of the denomination of 12½ cents were ever coined under the provisions of the act. Only silver was coined, as stated in answer to interrogatories 13, 14, and 15. The coinage act was repealed in July, 1884, and at the same time a law was passed entitled "An act to regulate the currency," wherein it is provided that the "gold coins of the United States of America shall be the standard and legal tender at their nominal value in the payment of all debts, public and private, within the Hawaiian Kingdom;" also, that "the standard silver coins of the United States of America and the silver coins of the Hawaiian Kingdom shall be a legal tender at their nominal value for any amount not exceeding \$10 in any one payment."

The "act to regulate the currency," a copy of which was transmitted to the Department with dispatch No. 214, dated February 14, 1885, is still in force.

United States gold and silver and Hawaiian silver constitute the only metallic currency now circulating here.

I have the honor to be, sir, your obedient servant,

GEO. W. MERRILL.

THOMAS F. BAYARD,  
*Secretary of State, Washington, D. C.*

## MEXICO.

[Translation.]

*Mr. Mariscal to Mr. Jackson.*

DEPARTMENT OF FOREIGN AFFAIRS,  
*Mexico, March 15, 1886.*

MR. MINISTER: Referring to my note of January 30 of this year, I have the honor to inclose herewith the one which your excellency was pleased to send to me on the same date, signed by the Secretary of State, Hon. T. F. Bayard, and which contains twenty-three questions upon financial points.

In the accompanying papers will be found the answer given by the Treasury Department, to which office (as I stated to your excellency in my said note) I applied for the desired information.

I avail myself of this opportunity to reiterate to your excellency the assurance of my most distinguished consideration.

IGNS. MARISCAL.

His Excellency HENRY R. JACKSON,  
*Envoy Extraordinary and Minister Plenipotentiary  
of the United States of America.*

## DEPARTMENT OF STATE FOR THE TREASURY AND PUBLIC CREDIT.

(1) The dollar (*el peso*) is the unit of account fixed by article 1 of the law of November 28, 1867.

(2) The legal standard is the *silver dollar*, and the pieces into which it is divided are: The 50 cents, 25 cents, 10 cents, 5 cents (standard coin). All these coins should contain the fineness of  $\frac{1000}{1000} + [\frac{1000}{1000} \text{ of } \frac{1000}{1000}]$  according to article 4 of said law.

(3) The gold coins are: Pieces of \$20, \$10, \$5, \$2.50, and \$1. The fineness of all these kinds of coin is  $\frac{900}{1000}$ , and the weight of each of them is as follows:

	Grams.
\$20-pieces .....	33.841
\$10-pieces .....	16.920
\$5-pieces .....	8.460
\$2.50-pieces .....	4.230
\$1-pieces .....	1.692

(4) All silver coins have a fineness of  $\frac{800}{1000} + [\frac{77}{1000} \text{ of } \frac{1}{1000}]$ , and are:

	Grams,
\$1 piece .....	27.073
50-cent piece .....	6.768
25-cent piece .....	3.536
10-cent piece .....	2.707
5-cent piece .....	1.353

(5) The mints of the Republic receive for coinage or assay whatever quantities may be introduced by individuals, whether of gold or silver.

(6) The coinage charge on silver is paid at the rate of 4.41 per cent., and on gold 4.61 per cent. of their respective values.

(7 and 8) In the payment of government dues or taxes no fixed amount in gold or silver is exacted, and payment is admitted in any of the coins in legal circulation.

(9) In exceptional cases, and not as a general rule, the "tolerance" or difference allowed more or less as "mint remedy" for the fineness of gold must not exceed  $\frac{200}{1000}$  of the legal fineness of  $\frac{900}{1000}$ ; and for silver,  $\frac{200}{1000}$  of the legal fineness of  $\frac{800}{1000} + [\frac{77}{1000} \text{ of } \frac{1}{1000}]$ .

The "tolerance" or "mint remedy" allowed on the weight of coin is:

In gold coin:	
\$20-piece .....	milligrams.. 75
\$10-piece .....	do.... 50
\$5-piece .....	do.... 38
\$2.50-piece .....	do.... 38
\$1-piece .....	do.... 25

In silver coin:	
\$1 piece .....	decigram.. 1
50-cent piece .....	milligrams.. 75
25-cent piece .....	do.... 50
10-cent piece .....	do.... 50
5-cent piece .....	do.... 25

(10) There is no provision regarding the recoinage of worn gold coin; perhaps this is due to its scarcity in circulation.

For the recoinage of worn silver coins, in the budget laws from the fiscal year 1874-75, up to that of 1883-84, various sums were appropriated for the recoinage of small pieces of the old system, among which worn coins abound.

(11) During the fiscal year 1884-85 the amount of gold coined in all the mints of the republic was as follows:

Denomination.	Number of pieces.	Value.
\$20-pieces .....	16,784	\$335,680
\$10-pieces .....	8,363	83,630
\$5-pieces .....	200	1,000
\$2.50-pieces .....	200	500
\$1-pieces .....	2,440	2,440
Total .....	27,987	423,250

(12) The silver coined during the above-mentioned year was:

Denomination.	Number of pieces.	Value.
\$1-pieces .....	25,226,159	\$25,226,159 00
50-cent pieces .....	233,530	116,665 00
25-cent pieces .....	1,349,932	337,483 00
10-cent pieces .....	1,604,207	160,420 70
Total .....	28,413,628	25,840,727 70

(13) Since the establishment of mints in the country during the colonial period, in the year 1537, up to the close of the fiscal year 1884-'85, the total coinage of gold of various kinds of coin amounted to the sum of \$121,587,181.50.

The amount of gold recoined during the above period is not known.

(14 and 15) The coinage of silver of various denominations, *hard dollars and small coin*, since the establishment of mints in the country up to the end of June, 1885, has amounted to \$3,113,516,324.21.

The amount of silver dollars and small silver coins recoined during the above period is not known.

(16 and 17) It is not possible to fix accurately the quantity of gold and silver produced by the mines of the republic during the year 1885, because the workers of the same do not furnish any data as to the products they obtain; but in order to form an idea of the production of each of said metals the following relative calculation is made with the data for the fiscal year 1884-'85.

The exports of "placer" gold in bars and ore amounted to 762,870 kilograms, with a value of \$490,928.97; the amounts deposited in the mints, deducting therefrom the sums destined for exportation and those coming from other countries during that period of time, amounted to 583,878 kilograms, value, \$375,742.42; total, 1,346,748 kilograms; value, \$866,671.39.

Silver deposited for coinage in the mints of the republic during the fiscal year 1884-'85 (632,260,048 kilograms)..... \$24,727,058 22

Silver in bars exported.....	5,881,178 03
Silver ore in rock exported.....	1,332,896 90
Mixed silver (silver with gold) exported.....	18,118 96
Mixed silver (sulphide of gold) exported.....	142,430 37
Argentiferous lead exported.....	8,656 40
Silver in amalgam exported.....	1,252 50
Argentiferous coke.....	187 00
	<hr/>
	7,384,720 16
	<hr/>
Total.....	32,111,778 38

The aforesaid gold and silver are far from being the total amount of the two metals produced by the mines of the country during the year 1884 to 1885, for considerable quantities, either in bars or some other form, are held by the mining associations and by private parties, which quantities, added to those used in the arts, it was impossible to fix.

(18) The import of gold bullion into the country is very rare, as may be seen from the amount imported in the year 1884 to 1885 from San Francisco for coinage, which was taken to the mint in Zacatecas, and weighed 332 grams of gold with a value of \$273.65; and 154 grams of silver with a value of \$6.02.

It is difficult to determine the amount of gold and silver coin imported, as it consists of the small sums introduced into the country by travelers and of those which are sometimes sent from abroad to a port of the country in transit in order to secure their easy placement in Central America or some other countries. Still an imperfect knowledge of the importation of the above-named coins may be obtained from the following data:

The export of gold coin (foreign) during the said year scarcely amounted to \$14,457. The foreign silver coin exported during the same period of time amounted to the sum of \$97,821.50.

It is well to note that the two amounts above referred to cannot owe their existence in the country to importations effected entirely during the same period of time in which they were exported.

As regards the exports of precious metals during the fiscal year 1884 to 1885 it was as follows:

Gold ore in rock.....	\$500 00
Gold bullion and "placer" gold.....	490,429 45
Mexican gold coin.....	391,097 23
Foreign gold coin.....	14,457 00
	<hr/>
Total gold exported.....	896,483 68
	<hr/>
Mexican silver coin.....	25,394,262 05
Foreign silver coin.....	97,821 50
Silver bullion.....	5,881,178 03
Silver ore in rock.....	1,332,896 91
Mixed silver (silver with gold, sulphide of silver, argentiferous lead and copper, and silver amalgam).....	171,408 75
	<hr/>
Total silver exported.....	32,877,567 24

(19, 20, and 21) Having no data it is impossible to answer these interrogatories.

As regards bank notes in circulation in December, 1885, they amounted to the sum of \$7,800,959 according to the respective balance sheets.

As to government paper currency, there is none in circulation except bonds and credits, which constitute its public debt.

(23.) There are transmitted herewith a copy of the law issued by the Department of Public Works ("Fomento") on the 28th of November, 1867, and a copy of the circular of the same department, No. 62, of September 9, 1868.

MEXICO, March 3, 1886.

## DEPARTMENT OF PUBLIC WORKS, COLONIZATION, INDUSTRY, AND COMMERCE.

### SECTION 1.

The President of the Republic has been pleased to address to me the following decree:

Benito Juarez, constitutional President of the United Mexican States, to the inhabitants thereof, be it known—

That, by virtue of the ample faculties vested in me, and considering the necessity which exists of reforming the national coin, making its subdivisions uniform for the benefit of all classes of society and for the greater facility and simplicity in commercial transactions; considering that the simultaneous use, as well as the authorized use, of the coins of the old division and of the decimal division, besides being prejudicial, is contrary to the principles of administration generally accepted, being also the origin of confusion and losses to the majority of the citizens who form the working classes of our cities and towns; considering that the copper money, coined in the States by virtue of exceptional circumstances, does not in the greater part meet the necessary conditions, and that its want of uniformity restricts its circulation to a small radius, causing thereby serious injury to commercial development; considering that the present pattern of our coin is imperfect in its artistic character, being, besides, susceptible of the improvements and perfection which the fine arts have attained in our country; considering, lastly, that the present is the most opportune moment to put into practice the provisions of the law which has ordered the establishment of the decimal system in the Republic, without essentially modifying the value of the unit of account of Mexico, generally known and estimated in the world, I have seen fit to decree as follows:

ARTICLE 1. The monetary unit of the Mexican Republic shall be, as heretofore, the silver dollar, with the same fineness and the same weight which it now has.

ART. 2. The silver dollar shall be divided into two pieces of 50 cents; four of 25 cents, ten of 10 cents, and twenty of 5 cents.

The 1-cent piece shall be of copper, or of a special alloy, in the formation of which the above metal shall predominate.

ART. 3. The gold coins shall be pieces of \$20, of \$10, of \$5, of \$2.50, and of \$1.

ART. 4. The fineness of all the silver coins shall be  $\frac{900}{1000}$  of 1700 (10 standards of silver ("dineres") 20 grains), and of all the gold coins  $\frac{875}{1000}$  (21 carats).

ART. 5. The silver dollar shall weigh 27 grams 73 milligrams; the piece of 50 cents, 13 grams 536 milligrams; the piece of 25 cents 6 grams 768 milligrams; the piece of 10 cents, 2 grams 707 milligrams; the piece of 5 cents, 1 gram 353 milligrams.

The weight of the gold piece of \$20 shall be 33 grams 841 milligrams; that of the piece of \$10, 16 grams 920 milligrams; that of the piece of \$5, 8 grams 460 milligrams; that of the piece of \$2.50, 4 grams 230 milligrams; and that of the piece of \$1, 1 gram 692 milligrams. The piece of 1 cent shall weigh 8 grams.

ART. 6. The diameter of the silver dollar shall be 37 millimeters; that of the 50-cent piece, 30 millimeters; that of the 25-cent piece, 25 millimeters; that of the 10-cent piece, 17 millimeters; that of the 5-cent piece, 14 millimeters. The diameter of the gold pieces shall be according to the following dimensions: The piece of \$20, 34 millimeters; the piece of \$10, 27 millimeters; the piece of \$5, 22 millimeters; the piece of \$2.50, 18 millimeters; the piece of \$1, 15 millimeters.

The piece of 1 cent shall have a diameter of 25 millimeters if made of copper, and 20 millimeters if made of any special alloy.

ART. 7. Each piece of coin shall bear on its face, clearly expressed, its respective value, the initials of the name of the government assayer, the place and year where and when it was coined, stating, besides, on the gold and silver coins, their fineness.

ART. 8. The cent shall be made of copper or of some special metallic alloy in the composition of which copper shall predominate in the proportion fixed to that effect by the department of public works.

ART. 9. The tolerance or difference allowed as "mint remedy" in the fineness of precious metals shall not exceed three thousandths for silver and two thousandths for gold, but this deficiency is only allowed in certain exceptional cases, and not as a general rule in the coinage of money.

ART. 10. Ninety days after the publication of the present law in this capital it shall be obligatory for all the assayers of the republic to mark in thousandths the fineness of the silver and gold, whether these metals be separate or mixed, and the denominations and the weights of money ("dinero"), carats and grains, formerly used to designate the purity of those metals and their alloys ("ligas"), are hereby abolished. The approximation of the fineness may be carried up to tenths of thousandths.

ART. 11. In order to duly comply with the provisions of the preceding article, there shall be ordered the construction of the decimal weights by the department of public works, which will forward them to all the assayer's offices and mints of the republic.

ART. 12. In order to make the new molds for the national coin in accordance with the reforms hereby decreed, and in order to improve and perfect the present pattern, a concourse of national and foreign engravers is now called, that they may present their models, which shall be examined by a special jury appointed and presided over by the department of public works, under the rules established in the call.

ART. 13. On the 15th of September, 1868, there shall be abolished the circulation of the coins called imperial, of the denominations of "reales" (12½ cents), medios (6½ cents), and the copper coins not in accordance with the new system.

The finance department is hereby authorized to dictate the necessary provisions for the purpose of calling in such coin.

I therefore order that the same be printed, published, and circulated, and due compliance given thereto.

Palace of the National Government in Mexico, November 27, 1867.

BENITO JAUREZ.

To BLAS BALCARCEL,

*Minister of Public Works, Colonization, Industry, and Commerce.*

And I communicate to you the above for your information and other ends.

Independence and liberty.

Mexico, November 28, 1867.

BALCARCEL.

## PERU.

[Translation.]

MINISTRY OF FOREIGN AFFAIRS,

*Lima, June 8, 1886.*

Annexed I have the pleasure to forward to your excellency the reports sent in from the different offices of public administration with reference to the particulars your excellency was pleased to request from this office by letter of the 4th of last March.

I avail myself of this opportunity to reiterate to your excellency the assurance of my highest and most distinguished consideration.

M. M. RIVAS.

His Excellency CHARLES W. BUCK.

[Translation.]

MINISTRY OF FOREIGN AFFAIRS.

*Report from the director's office at the mint.*

MR. DIRECTOR: Having consulted such of the employés of this establishment as are competent to give information upon the subject, I have the pleasure, in compliance with your instructions and in accordance with the wishes of Mr. Minister officiating, categorically to answer the following questions:

- (1) The legal unit of our money is the "sol silver."
- (2) The type of our money is simple silver only, gold money being disused.
- (3) Gold money, in accordance with the law of December 30, 1872, is of two kinds. The first weighs 25 grams, and is 30 millimeters in diameter. The second weighs 5 grams, and is 10 millimeters in diameter; its grade or fineness is .900.
- (4) The sol silver is divided into 100 cents, weighs 25 grams, and is 37 millimeters in diameter. The half sol (50 cents) weighs 12 grams, and is 30 millimeters in diameter. The fifth of a sol (20 cents) weighs 5 grams, and is 23 millimeters in diameter. The dime (10 cents) weighs 2 grams 500 milligrams, and is 15 millimeters in diameter; its grade or fineness is .900.

(5) Bars of silver only were received for coinage at this establishment up to the 6th of February last, when the manufacture was temporarily suspended.

(6) Up to the 6th of February last the mint has charged  $3\frac{1}{4}$  per cent., inclusive of all dues.

(9) The margin allowed in the weight of gold money of 25 grams is 30 milligrams per piece, whether light or heavy, and 8 grams for every thousand pieces taken together. For gold money of 5 grams, 8 milligrams per piece and 3 grams per thousand pieces is allowed.

The margin allowed in the weight of each sol silver is 3 milligrams per gram, whether light or heavy; 5 milligrams per gram in the case of half soles; 6 milligrams in that of fifths, 7 in the case of dimes, and 10 in that of half dimes. The margin allowed in the grade or fineness is 3 mills on either side.

(10) It is prohibited to melt down national coinage.

(11) No gold money has been coined during the year 1885.

(12) 1,766,000 silver soles have been coined during the year 1885.

(13, 14, and 15) It is impossible at present to ascertain the amount of money coined since the opening of this establishment, alike because of the destruction and pillage of the archives by the Chilians, as in consequence of the burning down of the chief tribunal of accounts.

The subsequent questions, as also Nos. 7 and 8, can be better answered through the other offices, where information has likewise been asked by the first secretary, always with deference to your honor's more enlightened opinion.

JNO. GARCIA IRIGOYEN.

THE NATIONAL MINT AND TREASURY, *Lima, April 4, 1886.*

*Report from the superintendent's office at the Callao custom-house.*

MR. SUPERINTENDENT: The particulars which, according to the foregoing official letter, Mr. Minister of the United States asks for, but only in as far as this custom-house is concerned, as the others have not yet sent in their sheets of statistics, are as follows:

EXPORTATION OF GOLD AND SILVER DURING THE YEAR 1885.

Destination.	Partial value.	Total value.
<b>Coined national gold:</b>	<i>Sol.</i>	<i>Sol.</i>
England .....	12,950.00	
France .....	4,625.00	
New Granada .....	1,830.00	
Chili .....	1,200.00	20,705.00
<b>Gold ingots:</b>		
England .....	71,825.00	
France .....	1,842.75	73,667.75
<b>Gold wares:</b>		
England .....	2,640.00	
France .....	440.00	
United States .....	476.52	3,556.52
<b>Coined national silver:</b>		
England .....	84,687.00	
France .....	82,813.00	
Germany .....	2,500.00	
United States .....	23,139.00	
Central America .....	5,000.00	
New Granada .....	472,782.00	
Ecuador .....	6,250.00	
Chili .....	99,265.00	776,436.00
<b>Silver wares:</b>		
France .....	32.00	
Chili .....	1,308.80	1,340.80
<b>Silver ingots, England .....</b>		2,131.20
<b>General total .....</b>		877,837.27

*Report of the chairman of the committee in charge of the incineration of paper money.*

**MOST EXCELLENT SIR:** In compliance with the superior decree of this month, it is my duty to point out to your excellency that the particulars of the amount of the general issue of treasury responsibility paper money, do not exist at this office, the Vigilance and Issue Committee being in a position to furnish them. As regards the total of the paper money incinerated by this committee, from the date of its appointment, November 28th, 1883, up to now, it is as follows:

	Sol.
Ordinary bills .....	5,793,801 66
Bills issued by Dr. Garcia Calderon's Government.....	3,573,735 00
Being a total of .....	9,367,536 66
In Inca bills by order of the minister in charge of that branch.....	35,935 00

In addition to the above named amounts, perforated incas, retired from circulation, have been incinerated to the amount of 390,190.50 incas, the same having been replaced by bills issued by Dr. Garcia Calderon.

VALENTINE GIL.

LIMA, May 24, 1886.

*Report of the chairman of the Inca restamping committee.*

**MOST EXCELLENT SIR:** It appears from the books kept by this committee, that up to the 19th of June, 1884, on which date its functions ceased, bills of 100, 5, and 1 incas were in circulation for having been restamped, and others signed of 100, 50, and 10 cents, to the amount of 2,516,475 incas, added to which 34,430.10 incas, latterly restamped and signed, gives a total of 2,550,905.10 incas constituting the amount of paper of this class in circulation.

JOSE FELIX GARCIA.

LIMA, May 6, 1886.

*Report of the chairman of the treasury bills issue committee.*

**MR. FIRST SECRETARY:** As shown by the books of the Vigilance of Treasury Bills Issue Committee, there were up to 1881 treasury and bank bills of national responsibility in circulation to the amount of 85,369,245 soles, of which, according to the preceding report, there have been incinerated 5,793,801.66, leaving a balance of 79,575,443.34 soles, addition to which Dr. Garcia Calderon's provisional government, in exchange for inca bills and for administration expenses, issued the amount of 7,525,000 soles, of which, according to the report, have been incinerated, 3,573,735 soles, there remaining in circulation 3,951,265 soles, which added to the preceding amount gives a total in circulation of 83,526,708.34 soles.

In the amount issued by Garcia Calderon's government is included the sum of 1,000,000 in bills of 5 soles delivered into the possession of the London bank at New York, which have not yet been imported into Peru, at least not to my knowledge.

As the amount of inca bills actually in circulation has been spoken of in a previous report, I abstain from that issue altogether.

This is all I have to report to your excellency in compliance with your request.

R. DE LA FUENTE.

LIMA, May 31, 1886.

## LEGATION OF THE UNITED STATES,

Lima, Peru.

Additional memoranda in answer to department circular of January 18, 1886, asking information at instance of the secretary of the treasury. (Estimated in silver sols.)

(13) I am advised, the mint archives having been destroyed in the late war, amount cannot be stated. If there has been any recoinage it is supposed to have been insignificant.

(14) The above answer applies to this.

(15) The above answer applies to this.

H. Ex. 2—26

(16) No definite data obtainable. Supposed, from such information as can be had, to be more or less—150,000 to 200,000.

(17) Can only estimate upon, as in above answer. Supposed to be 2,500,000 approximately.

(18) *As to gold:* (1) I can find no satisfactory evidence of any importation of bullion or coin; (2) the exports are estimated by a well-advised broker at 180,000 of coin and 160,000 of bullion. Though actual reported exports seem to be only 34,781 of coin and 4,716 of bullion. *As to silver:* Reports are obtained of the exportation of 24,695 of bullion and 1,152,080 of coin, but the same authority as above estimates actual exportation of silver coin at 1,500,000.

If Arica is considered for purposes of financial statistics still a part of Peru, and not of Chili, there was exported from that port silver bullion amounting to 2,514,716. N. B.—In 1885 there was an export duty on silver of 10 per cent.; now of  $1\frac{1}{4}$  per cent.

(19) From authority, which I consider likely to be approximately correct, gold held by banks and dealers may be stated at about 200,000.

(20) The silver coin in circulation may be estimated from 1,500,000 to 2,000,000. Perhaps latter figures may be taken as probable.

(21) It seems perhaps former answer should be modified. In 1885 there was supposed to be outstanding total paper issues amounting to 106,000,000, and this has been reduced somewhat by "incineration," but so as to reduce amount, say, approximately to 98,000,000.

(22) I understand the coinage laws and mint regulations cannot be had in printed, compiled, or digested shape, and that the mint has only one copy of these laws and regulations.

*Answer to questions of Department Circular, January 18, 1886.\**

PERU, SOUTH AMERICA.

(1) The silver dollar called "sol."

(2) Single silver, practically.

(3) 25 grams; diameter, 3 centimeters; fineness,  $\frac{900}{1000}$ ; 5 grams; diameter, 1 centimeter; fineness,  $\frac{900}{1000}$ .

(4) Sol, weight 25 grams; diameter, 37 millimeters; fineness, 900; 50-cent piece, 12 grams; diameter, 30 millimeters; fineness, 900; 20-cent piece, 5 grams; diameter, 23 millimeters; fineness, 900; 10-cent piece,  $2\frac{1}{2}$  grams; diameter 15 millimeters; fineness, 900.

(5) The coinage of silver is open to the public at the national mint, and is unlimited. Gold has not been coined for many years, and there is no demand for gold to be coined.

(6) A charge of  $3\frac{1}{4}$  per cent. is made for coining silver, which charge is paid by the owner of the bullion; the specie is delivered thirty days after receipt of the bullion. (The mint is farmed out to contractors and this charge varies. It has been as low as  $1\frac{1}{4}$  per cent.)

(7) Conventional gold not circulating.

(8) Unlimited.

(9) In the sol the remedy is  $\frac{1000}{1000}$  for weight; in the 50-cent piece the remedy is  $\frac{500}{1000}$  for weight; in the 20-cent piece the remedy is  $\frac{200}{1000}$  for weight; in the 10-cent piece the remedy is  $\frac{100}{1000}$  for weight, and  $\frac{900}{1000}$  for fineness for all. As the mint is farmed out the coins are generally less than the standard fineness of 900.

(10) Melting the coins by private individuals is prohibited.

(11) None.

(12) 1,766,000 soles in 1-sol pieces. No fractional money was coined.

(13, 14, and 15) No authentic data.

(16, 17, and 18) The exports cannot be known accurately, as it is said much silver was smuggled.

(19) There is no gold coin in active circulation. Money-changers hold small sums for the convenience of travelers.

(20) No reliable estimates of silver either in the country or in circulation can be obtained.

(21) Insignificant in amount.

(22) Estimated at about 90,000,000 soles depreciated paper with about  $5\frac{1}{4}$  per cent. of its face value, but paper does not circulate in all parts of Peru; notably, in the city and department of Arequipa it is practically refused altogether. For these ninety millions the government is liable. There are no private bank notes in circulation.

\* This information furnished to our minister to Peru, by a "merchant of Lima," not officially.



tion, the government having assumed the responsibility for all those outstanding. There are no notes circulating at their face value.

(23) Have not as yet been able to obtain copies.

N. B. to No. 3.—These particulars were given by the mint, but I am advised that perhaps they are not correct. My informant thinks the gold sol = to 20 soles silver (I have never seen one) weighs 32.258 grams and is 900 fine, *i. e.*, it is exactly equal to 100 francs, and that the 50-cent silver piece should weigh  $12\frac{1}{2}$  instead of 12 grams.

P. S.—The rate of exchange has fluctuated greatly to the depreciation of silver. When I reached here, about 10 months ago, I only obtained 32 per cent. premium on drafts for United States gold, whereas I obtained recently 43 per cent. premium.

### VENEZUELA.

UNITED STATES CONSULAR AGENCY,  
Caracas, April 29, 1886.

Hon. CHARLES L. SCOTT,  
U. S. Minister Resident:

SIR: In pursuance of your request, I have the honor to answer to the questions contained in the circular of the Department of State at Washington, dated the 18th January, 1886.

(1) The bolivar (equal to the franc of the Latin Convention).

(2) The legal standard is treble—gold, silver, and nickel. The ratio between the different metals has not been fixed.

(3) The weight, &c., is as follows:

#### GOLD COINS.

	Grams.
100-bolivar piece.....	32.25-06
50-bolivar piece.....	16.12903
20-bolivar piece.....	6.45161
10-bolivar piece.....	3.225-0
5-bolivar piece.....	1.61290

The fineness of these gold coins is  $\frac{900}{1000}$ .

#### (4) SILVER COINS.

	Grams.	Fineness.
		<i>Thousandths.</i>
5-bolivar piece.....	25	900
2-bolivar piece.....	10	835
1-bolivar piece.....	5	835
50 cents of bolivar piece.....	$2\frac{1}{2}$	835
20 cents of bolivar piece.....	1	835

(5) There exists no mint at the present time. The government has entered into a contract with a company for the purpose, and a mint is now in the way of erection.

(6) There is no mint.

(7) For any amount.

(8) Silver coins of  $\frac{800}{1000}$  fineness are legal tender for any amount. Coins of  $\frac{835}{1000}$  fineness only up to the amount of 50 bolivars.

(9) The following deviations in weight are allowed by law from the legal standard:

Gold coins:	Thousandths
100-bolivar piece.....	1
50-bolivar piece.....	1
20-bolivar piece.....	2
10-bolivar piece.....	2
5-bolivar piece.....	3
Silver coins:	
5-bolivar piece.....	3
2-bolivar piece.....	5
1-bolivar piece.....	5
50 cents of bolivar piece.....	7
20 cents of bolivar piece.....	10

The deviations in *fineness* allowed by law from the legal standard are:

For all gold coins and the 5-bolivar silver coins up to  $\frac{1}{1000}$ , and

For all silver coins of  $\frac{325}{1000}$  fineness up to  $\frac{1}{1000}$ .

(10) There are no such provisions.

(11) None was coined.

(12) No silver was coined during the named period.

(13) There being no mint, none has been coined in the country, but some amounts of gold have been coined in Paris from time to time, but no record kept of the total amount so brought.

(14) Same answer as to gold coins.

(15) Same answer.

(16) The production is not to be ascertained with accuracy. The following figures represent the export during the period named. Gold in bars, 7,033 kilograms; auriferous ore, 3,036 kilograms. It may safely be admitted that these figures represent very approximately the amount produced.

(17) No silver produced.

*Import.*—Gold coins, silver coins, and bullion: No information to be obtained on this point.

*Export.*—Gold coins, 105 kilograms; silver coins and bullion, no information obtainable.

(19) No information that could be in any way reliable can be obtained.

(20) Same answer as above.

(21) Same answer as above.

(22) There exists no government paper currency in this country. The total amount of bank notes issued by the "Banco Commercial," of this city, is 3,200,000 bolivars, of which were in circulation on the 31st December, 1885, 1,365,380 bolivars.

Besides this bank there exist two more banks—one in the city of Valencia and one in the city of Maracaibo, both issuing notes. I have not been able to obtain the amount of their bank notes in circulation on the date referred to.

(23) The coinage law of Venezuela is printed in the "Gaceta Oficial," and the number that contains it is not to be had at this present moment, it having run short and not been reprinted. I will try to send it on by a later opportunity.

I remain, sir, your most obedient servant,

CHARLES P. ROHL,  
*United States Consular Agent.*

#### CHILI.

[Translation.]

*The Ministry of the Treasury to the Minister of Foreign Relations.*

MINISTRY OF THE TREASURY,  
*Santiago, July 29, 1886.*

The superintendent of the mint, of whom this department (ministry) asked a report relating to your dispatch No. 46, of the 17th last past, and circular adjoin thereto, in which were asked divers data relating to our monetary system, under date of the 4th instant has been replied to as follows:

In forwarding the report asked for by your decree of April 26th, I herewith comply with the wishes manifested by the honorable envoy extraordinary and minister plenipotentiary of the United States of America in Chili, in reference to our own monetary system and other financial matters, in so far as the questions contained in the adjoin circular have relation with the service of the mint.

#### ANSWERS.

(1) The legal unit of money is the "peso."

(2) The legal standard of Chili is double, one for gold and one for silver, and the proportion between the two is one kilogram of gold to  $16\frac{3}{4}$  kilograms of silver.

(The 3d and 4th) questions, relating to the weight of gold and silver coins, are answered by the accompanying table of our monetary system.

(5 and 6) The mint does not admit of these kinds of deposits, and is limited solely to the working of metals bought on its own account, paying in coin \$715 the kilogram for gold, and \$42.92,6 the kilogram for silver.

(7 and 8) At present the paper money (forced currency) is the legal tender that serves to pay all classes of obligations.

(9) The answer will be found in the accompanying table.

(10.) There are no legal provisions, but the custom is to admit them at their nominal value.

(11 and 12) In gold there were coined during the year 1885 \$77,580 in condores (\$10.) In silver there were coined "hard dollars" (*pesos fuertes*) \$528,043, and in limited tender (*feble*), .500 fineness, \$36,037.05.

(13 and 14) The total coinage since the establishment of the mint, 1772 to 1885, has been in gold, \$65,822,668; in silver, \$36,855,320.

(15) Of hard money (*monedas fuertes*), by law of .900 fineness, there is no limit to the coinage; but for divisionary (*feble*) coins, by law of .500 fineness, the act of 1879 authorized the coinage of \$4,500,000; but only \$4,306,679.45 have been coined.

There was also authorized by the act of July 28, 1860, October 21, 1865, and September 13, 1878, the coinage of \$2,000,000, with 8 per cent. less than the legal weight, but this has been withdrawn, and does not form part of the circulation.

(19 and 20) The first part of these questions is answered in the reply to 13 and 14. As to the amount of gold and silver in active circulation, that cannot be exactly stated.

The country being under the régime of paper money, coin is exported like merchandise.

(21) The circulation of this coin (limited-tender silver) is \$4,181,679.45.

(22) The emission of government paper currency was \$26,687,916; from this is to be deducted the sum of \$10,687,916 retired from circulation and deposited at the mint, thus leaving in circulation only \$16,000,000.

The emission of paper currency by the banks at that date was \$13,512,835.

(23) In the adjoint table will be found the said (coinage) laws.

This I communicate to you in reply to the referred-to dispatch, adding that adjoint thereto you will please find the table and laws to which allusion is made in the foregoing report.

God guard you.

H. PEREZ DE ARCE.

The MINISTER OF FOREIGN RELATIONS AND COLONIZATIONS.

Correct copy.

EDWARD SUAREZ MUJICA,  
First Officer.

#### ADDENDUM.

It will be noticed that to the questions 16, 17, and 18, in the "separate" of January 18, 1886, no reply is given by the superintendent of the mint.

I have not been able to obtain the figures for the year 1885, but from a synopsis of statistics, a copy of which is inclosed under separate cover, the production of the mines for 1884 is given as 500 kilograms of gold and 160,000 kilograms of silver.

The export of gold for the year 1884 is given at \$52,470 and silver \$2,450,303 in coin. I also send under separate covers the *Diario Oficial*, No. 2712, of May 15, 1886, which contains the report of the superintendent of the mint for the year 1885, as it may be of interest, and the *Diario Oficial*, No. 2703, of May 5, 1886, containing the reply to the "separate," but which was delayed in the departments, and only reached the legation on the 7th instant. This to explain an allusion in the letter of the minister of foreign relations about "publicity being unduly given to some of the documents."

C. M. SEIBERT,  
Secretary of Legation.

SANTIAGO, August 10, 1886.

## REPORT ON THE FINANCES.

## REPUBLIC OF CHILI. TABLE OF COINS.

COINS PERMANENT (*PERMANENTES*).

[Laws of January 9, 1851, July 28, 1860, and September 14, 1878.]

Name:	Value.		Fineness.	Legal weight of each piece.	Fine weight of each piece.
	In pesos.	In centavos.			
<b>Gold:</b>				<i>Grams.</i>	<i>Grams.</i>
Condor .....	10	1,000	.900	15.2530	13.72770
Doubloon .....	5	500		7.6265	6.86385
Escudo .....	2	200		3.0506	2.74554
Peso .....	1	100		1.5253	1.37277
<b>Silver:</b>					
Peso .....	1	100	.900	25.0000	22.50000
Cincuenta centavos .....		50		12.5000	11.25000
Veinte centavos .....		20		5.0000	4.50000
Décimo .....		10		2.5000	2.25000
Medio décimo .....		5		1.2500	1.12500
<b>Minor:</b>					
Dos centavos .....		2	Copper 95%	7	}
Un centavo .....		1	Nickel 5%	5	
Medio centavo .....		$\frac{1}{2}$		3	

	Deviation in fineness above or below.	Deviation from the standard weight.		Number of pieces to the kilogram.	Diameter of each piece.
		In large lots.	In single pieces.		
<b>Gold:</b>		<i>Thousandths.</i>	<i>Grams.</i>		<i>Millimeters.</i>
Condor .....	.0025	.001	.05	65.56087	28 $\frac{1}{2}$
Doubloon .....		.0015	.0375	131.12174	22
Escudo .....		.0015	.0375	327.80435	16 $\frac{1}{2}$
Peso .....		.003	.03	655.60870	14
<b>Silver:</b>					
Peso .....	.0035	.003	.2	40.0000	37
Cincuenta centavos .....		.004	.15	80.0000	30
Veinte centavos .....		.004	.1	200.0000	23
Décimo .....		.004	.1	400.0000	18
Medio décimo .....		.008	.05	800.0000	15
<b>Minor:</b>					
Dos centavos .....	3%	1.5%	}	142.857	25
Un centavo .....				200	21
Medio centavo .....				333.333	19

COINS TEMPORARY (*TRANSITORIAS*).

Divisionary coin created under the regulation for paper money in force according to the law of June 13, 1879.]

		Fineness.	Legal weight of each piece.	Fine weight of each piece.
<b>Silver:</b>			<i>Grams.</i>	<i>Grams.</i>
Veinte centavos .....	20	.500	2.50000	2.50000
Décimo .....	10		2.5000	1.25000
Medio décimo .....	5		1.2500	0.62500

	Deviation in fineness above or below.	Deviation from the standard weight.	Number of pieces to the kilogram.	Diameter of each piece.
<b>Silver:</b>		<i>Thousandths.</i>		<i>Millimeters.</i>
Veinte centavos .....	.015	.016	200.0000	23
Décimo .....			400.0000	18
Medio décimo .....			800.0000	15

## VALUE OF ONE KILOGRAM OF GOLD OR SILVER.

Kinda.	Purchase price.	Coining value.	Difference.	
			By the kilogram.	By the 100.
Gold .....	\$715. 00	\$728. 45. 41	\$13. 4541	\$1. 8815
Silver .....	42. 92. 60	44. 44. 44	1. 5184	3. 5370

By the law of July 28, 1860, the maximum price for a kilogram of pure gold was 715 pesos.

By the law of August 18, 1843, the highest purchase price for fine silver was fixed at \$9.875 per marco (8 ounces), or say \$42.926 a kilogram.

For the purpose of these reductions the marco has been taken at .230045 grams.

Legal relation of gold to silver coinage = 1 to 16.39.

*Report of the superintendent of the mint of Chili for 1885.*

[Translated from the Diario Oficial de Republica de Chili, 15 de Mayo de 1886, p. 747.]

**MR. MINISTER:** In compliance with the provisions of art. 4, paragraph 21, of the law governing the mint, I have the honor to render an account to your excellency of the coinage and other operations of that establishment during the year 1885.

**BULLION.**

At the close of the year 1884 there remained in the mint a stock of 17,392 pesos 9 centavos in gold bullion and one of 99,376 pesos 25 centavos in silver bars.

During the year last past there were purchased 72,112 pesos 53 centavos of gold bullion and 726,442 pesos 85 centavos of silver bullion.

Adding these several values, we find that the mint had at its disposal for coinage purposes the sum of 915,333 pesos 72 centavos.

**COINS STAMPED.**

The following table shows the amount coined in 1885:

Condors .....	\$77,580 00
Pesos (hard) .....	528,043 00
Coins of 10 centavos fineness .500 .....	11,587 00
Coins of 5 centavos .....	24,449 55
Coins of billion of 2 centavos .....	2,920 48
Coins of billion of 1 centavo .....	2,048 07
Coins of billion of $\frac{1}{2}$ centavo .....	658 60

647,286 70

The difference between the amount coined in 1885 and the amount coined in 1884, which was as high as 992,398 pesos 83 centavos, shows that there has been a notable diminution in the quantities of gold and silver bullion carried to the mint.

As was shown in last year's report, the principal cause of this reduction is that producers obtain better advantages by shipping their bullion to foreign countries, now that they pay no export duty whatever, than by selling it to the mint at a price out of all proportion with its intrinsic value, considering the change and fluctuations which the price of silver has undergone in Europe. As the cost of coinage is the same, and the export duty on bullion no longer exists, the old equilibrium in the burdens borne by bullion, seignorage, and the export duty has been lost; and in the present condition of things it is more to the interest of its owners to remit it directly, in order to profit by a depressed rate of exchange.

To succeed in turning at least a part of our production of the precious metals into the mint it is indispensable that the price of the kilogram should rise until it reaches an equality with the value it has in the market; that is, that the mint should pay for it its market price, less the cost of coinage. To effect this it would suffice to amend the law of July 28, 1860, raising to 44 pesos 44 centavos the price of each kilogram of fine silver.

## DIVISIONARY COIN.

The divisionary coin in circulation on the 31st of December, 1884, amounted to 4,144,387 pesos 20 centavos, distributed as follows:

Coins of 20 centavos .....	\$3, 415, 450 80
Coins of 10 centavos .....	487, 776 10
Coins of 5 centavos .....	241, 160 30

During the year covered by this report, from the bullion obtained by the remelting of coins of 20 centavos, in order to stamp coins of 10 and 5 centavos, the following amounts were coined: 11,587 pesos 50 centavos in pieces of 10 centavos, and 24,449 pesos 55 centavos in pieces of 5 centavos, or a total of 36,037 pesos 5 centavos.

As the term fixed by the law of the 13th of September, 1883, for the conversion of 400,000 pesos in 20-centavo pieces into others of 10 and 5 centavos has expired, and as the 10 and 5 centavo pieces are urgently demanded by the daily transactions of the market it would be advisable to renew the authorization, since such an authorization would have for effect only to change the denominations of the fractional coins without increasing in the least the quantity, which since 1882 has figured as a circulating medium in domestic commerce.

The condition presented by the issue of this class of coin and its distribution into the three denominations authorized by the law is as follows:

Coin of 20 centavos .....	\$3, 415, 450 80
Coins of 10 centavos .....	499, 363 60
Coins of 5 centavos .....	265, 609 85
<b>Total .....</b>	<b>4, 180, 424 25</b>

## PROFIT AND LOSS.

The profits and losses of the year 1885 were: Profits, 80,084 pesos 85 centavos; losses, 29,964 pesos 38 centavos. The expenses in wages, materials, machinery, and salaries of employés amounted to 65,135 pesos 83 centavos.

The mint therefore suffered, by reason of the scarceness of bars of gold and silver, the deposits of which have so much diminished, a net loss of \$15,015.36.

The loss which the mint will experience during the present year will be necessarily much greater on account of the paralysis of the work of coinage, since, as your excellency knows, the bars of silver which find their way to the mint from private individuals are being ordered to Europe, in order that they may serve in part for the payment of the interest on the public debt, diminishing at the same time the demand for bills of exchange, which exerts so great an influence on the state of the course of exchange.

## MORTGAGE BILLS (LETRAS HIPOTECARIAS).

During the year 1885 there were issued by the four mortgage (*Hipotecaria*) institutions which operate in Santiago 8,856,100 pesos of the denominations of 1,000, 500, and 100 pesos. Of this sum the Caja Hipotecaria issued 3,247,000 pesos; the Banco Garantizador de Valores 2,516,000 pesos, the Banco de Valparaíso 2,049,000 pesos, and the Banco Nacional Hipotecaria 1,043,000 pesos.

Comparing the value of the bills registered this year with the issue of 1884, which amounted to 7,207,600 pesos, it appears that there has been an increase of 1,648,500 pesos.

## BANK NOTES.

The quantity issued by the banks in 1885 amounted to 2,515,354 pesos. During the same period notes representing a value of 1,467,730 pesos were burned. Of this amount 28,430 pesos 50 centavos belonged to the banks in liquidation, the "Consolidado de Chile" and "Alianza."

Deducting the value of the bills destroyed, it appears that the banks in actual operation have increased their issue during the year by 1,054,624 pesos.

We here record the total value of the bank issues registered in the mint on the 31st of December, 1885. It amounted to 13,512,835 pesos, distributed as follows:

Banco Nacional de Chile .....	\$4, 390, 456
Banco de Valparaíso .....	3, 998, 868
Banco A. Edwards i C <sup>a</sup> .....	1, 171, 678
Banco Santiago .....	600, 000
Banco Concepción .....	499, 800
Banco Agrícola .....	446, 063
Banco Talca .....	400, 000

Banco Mobiliaria .....	\$397,930
Banco D. Matte i C <sup>a</sup> .....	346,039
Banco José Bunster .....	300,000
Banco Union .....	292,747
Banco Nacional de Chile (issue in Tacna and Arica) .....	170,500 00
Banco Curico .....	150,000 00
Banco Melipilla .....	149,953 50
Banco Caupolican .....	100,000 00
Banco del Pobre (in liquidation) .....	42,175 00
Banco Consolidado (in liquidation) .....	27,072 00
Banco Alianza (in liquidation) .....	24,157 50
Banco Ossa y C <sup>a</sup> (in liquidation) .....	4,235 00
Banco Montenegro y C <sup>a</sup> (in liquidation) .....	1,161 00
<b>Total .....</b>	<b>13,512,835 00</b>

The increase of 1,054,624 pesos, noted in this table, over and above the amount issued in 1884, belongs to the new banks "Santiago" and "Talca," and includes the special notes which the Banco Nacional put in circulation in the territories of Tacna and Arica.

## TREASURY NOTES.

The issue of paper money, which at the end of 1883 amounted to 26,927,966 pesos, was decreased in the year 1884 by 14,669 pesos, produced by the 5 per cent. of the custom duties of the Republic, collected in specie.

No further reduction of the amount of paper money was afterwards effected until, in accordance with the decree of the 2d of September of last year, 50,000 pesos were burned on the 25th day of September, an operation repeated during the following months with the further sum of 25,381 pesos, produced by the revenue derived from the 5 per cent. of the customs duties paid in specie.

These several reductions of the amount of paper money up to the 31st of December last reached the sum of 225,381 pesos; so that deducting this figure from the amount registered at the same date last year, there remains as the value of the treasury notes outstanding on the 1st day of January, 1886, the sum of 26,687,916 pesos.

The total amount of paper money issued by the treasury and the banks, after deduction made of the sum retired from circulation and deposited in the treasury of this mint, amounted to 29,512,385 pesos.

The increase in the circulation of paper money during the year 1885 amounted to 1,054,624 pesos.

VERGARA ALBANO.

To the MINISTER OF COMMERCE.

*Coins, mint purchases of bullion, and monetary circulation of Chili in 1885.*

[From the Sinopsis Estadística y Geográfica de Chile en 1885. Santiago de Chile, 1885.]

The legal coins of Chili are regulated by the laws of January 9, 1851, July 28, 1860, and September 4, 1878, and are the following:

Denominations.	Value.	Legal weight in grams.	Fine weight in grams.	Diameter in millimeters.
<b>Gold, fineness .900:</b>				
Condor .....	\$10 00	15.252	13.7277	28.5
Doublon .....	5 00	7.627	8.6628	22.0
Escudo .....	2 00	3.051	2.7455	16.5
Peso .....	1 00	1.525	1.3727	14.0
<b>Silver, fineness .900:</b>				
Peso .....	1 00	25.000	22.5000	37.0
Half peso .....	50	12.500	11.2500	30.0
Fifth of a peso .....	20	5.000	4.5000	23.0
Tenth of a peso .....	10	2.500	2.2500	18.0
Twentieth of a peso .....	05	1.250	1.1250	15.0
<b>Billon (alloy 95 per cent. copper and 5 per cent. nickel):</b>				
Two centavos .....	02	7.000	.....	25.0
One centavo .....	01	5.000	.....	21.0
Half centavo .....	005	3.000	.....	19.0

The following tables show the amounts of the precious metals purchased and coined by the mint of Chili in 1884 and 1885:

Purchased.	1884.	1885.
Gold.....	\$90,928	\$72,122
Silver.....	1,637,414	736,443
Total.....	1,728,342	808,565
Coined.	1884.	1885.
Gold, condores $\frac{2}{10}$ fine.....	\$98,860	\$77,580
Silver:		
Peso $\frac{2}{10}$ fine.....	1,811,525	528,043
Dimes or 10 cents.....	31,907	11,587
Half dimes.....	33,204	24,450
Copper and nickel:		
Two centavos.....	3,641	2,920
One centavo.....	1,712	2,048
Half centavo.....	522	659
Total.....	1,981,371	647,287

These coins serve in certain cases for international exchanges, while domestic commerce is carried on through the medium of credit paper or bills of credit, issued by the state and by the banks of issue in the following proportion:

Issued by the state.....	\$26,687,916
Issued by the banks.....	12,911,443

All the bills issued by the state are not in circulation. Over 16,000,000 have been deposited in the mint.

During the year 1885 the paper money of the country has been reduced in amount by 225,381 pesos.

The mean term of exchange did not go beyond 25 English pence per Chilian peso.

The banks of issue authorized by law have been, since September 15, 1885, the following:

Names.	Situated in—	Assets.	Registered issue.
Banco Nacional de Chile.....	Santiago.....	\$4,000,000	\$4,389,856
Banco de Valparaiso.....	Valparaiso.....	4,125,000	3,997,613
Banco de A. Edwards y C <sup>a</sup> .....	do.....	1,500,000	1,354,544
Banco de Matte y C <sup>a</sup> .....	Santiago.....	1,000,000	346,039
Banco Agrícola.....	do.....	1,593,000	449,594
Banco Mobiliaria.....	do.....	1,125,000	397,930
Banco de la Unión.....	do.....	227,384	291,367
Banco de Concepcion.....	Concepcion.....	400,000	499,500
Banco de Melipilla.....	Melipilla.....	70,000	103,000
Banco de José Bunster.....	Angol.....	200,000	300,000
Banco de Curicó.....	Curico.....	100,000	150,000
Banco de Caupolicon.....	Rengo.....	66,960	100,000
Banco de Santiago.....	Santiago.....	647,250	130,000
Banco de Talca.....	Talca.....	275,000	400,000
Total.....		15,329,594	12,911,443

The bills of the first eight of these banks are to be legal tender until the 7th of August, 1888. They are bound, however, not to allow their issue to exceed four times the loan they made the government above their assets.

The bills of the other six banks are not receivable by the treasuries of the state, and can issue bills only to the extent of 150 per cent. of their actual assets.

There is, besides, the Bank of Tacna in that city, with a capital of 240,000 hard pesos, and which has 182,000 hard pesos in circulation.

There are also in the city of Santiago four establishments which issue bills to the



bearer with interest for loans secured by mortgages on real estate, redeemable within a fixed period. The bills issued in 1884 amounted, for—

The Caja Hipotecaria (5, 6 and 7 per cent.), to .....	\$2,575,900
The Banco Garantizador de Valores (5, 6 and 7 per cent.), to .....	1,558,400
The Banco Nacional Hipotecaria (5, 6 and 7 per cent.), to .....	1,096,700
The Banco de Valparaíso (6 and 7 per cent.), to .....	1,976,600

Total issued in 1884 .....	7,207,600
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In 1885 the above-mentioned Caja Hipotecaria issued, in letters of credit. ....	2,247,700
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Of these there circulate a value of .....	25,739,900
There were redeemed a value of .....	1,968,100

And there remained in circulation at the end of the year .....	23,771,800
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There are also in the republic national joint-stock companies, manufacturing, agricultural, and of steam navigation, which it would take too much space to enumerate.

### URUGUAY.

[Translation.]

**EXCELLENCY:** The Republic has no mint, nor an office of verification to control, technically, metallic coins and foreign moneys of legal currency, nor has it mines in working order that produce gold or silver for exportation in bars or reduced to national coin in or out of the country. The slight and unsuccessful attempts that have been made in gold mining in Cunaiposa have not been on such a scale as to furnish the information upon these subjects desired by the government of the United States of America.

In reference to circulating inconvertible paper currency, the amount in actual existence is \$964,450. It is not received in payment of duties in any sum nor considered as money, but the government amortizes it gradually, each week delivering punctually, for that purpose, to the special commission designated for the purpose—by common consent of the holders of that paper—\$15,000 monthly.

With respect to circulating bank notes, payable, respectively, in gold upon presentation, by the three banks established in Montevideo, the total emission was last month \$5,759,590, according to the monthly balance, and the banks had in cash to redeem this emission \$9,317,930, a circumstance evidently showing the restriction of credit and the commercial and banking uneasiness.

The information as to the movement of bullion, coined or in bars, cannot be given by this office, to whose business it does not relate, but by the general office of statistics, which ought to obtain it from the custom-houses.

The republic has not, at present, any effective national gold currency of its own, but a provisory or "*modus utendi*," established by the law of June 23, 1862, modified by the decretal law of June 7, 1876. By the first the standard was double, with cancellatory force, for silver as well as gold, but by later regulations gold only is admitted in payment, leaving silver as an auxiliary, and not obligatory upon any one for more than \$30 if in \$1 pieces, or \$20 if in small pieces.

And with the view of fixing the value of foreign gold of legal force in this country, according to weight and alloy of each piece, a piece of gold was established as the unit of valuation of the fineness of .917, with a weight of 1.697 grams, a diameter of 17 millimeters, and an allowance for deviation from standard of 2 milésimals. Such unit of valuation constitutes exactly the tenth part of the doubloon, which was the former monetary unit, and which now constitutes the unit of account for exchange and correspondence of foreign gold moneys with European and American nations that have adopted the decimal system.

From the reports of the banks of emission for the month of March the quantity of gold in circulation may be inferred to be not less than \$16,000,000, including individual deposits in the country, in defect of an establishment of credit and capital sufficient to concentrate the annual savings and mobilize the checked capital.

As to the auxiliary silver having a circulation of \$1,000,000 in this country, in pieces of \$1, 50 cents, 20 cents, and 10 cents, the system of the Latin Union was adopted of the alloy of nine parts of fine (pure) and one of copper, the dollar weighing 25 grams, of the diameter of 37 millimeters, and the fractional pieces of proportionate weight and diameter.

Foreign silver moneys are not admitted as legal tender in this country with the exception of the Brazilian 2,000 reis piece, equivalent to one national dollar, of which it is thought that there is one million in circulation. For change purposes there is the brass "vellon" of 4, 2, and 1 cents, composed of 95 parts of copper, 4 of zinc, and 1 of tin. All the national coins have as an emblem the arms of the country (national shield), its particular denomination, and its respective value.

The modification introduced in the national silver money, assigning to the dollar an alloy of 0.900, with a weight of 25 grams, was the first step towards assimilating the metallic circulation of the country to that of the nations of Europe and America, which, for the most part, had adopted the same system.

The unit of gold of .917, weighing 1.697 grams, is in relation to the value and weight of the pound sterling, which was the regulating piece in 1862, which it has not since been convenient to alter, as all mercantile transactions, the value of exchange, and the titles of the public debts have all been based on that standard of valuation.

But the intention of the government has been that when the public treasury finds itself in a condition to defray the urgent expenses, either to establish and sustain a mint, or to have coined in Europe a sufficient quantity of national gold as the exigencies of the market demand, to enable the republic to enter entirely into concert with other nations, abandoning the English standard, that proves to be very dear and capable of being sustained only by a powerful nation, like England, supremely attached to her traditions.

Montevideo, April 13, 1886.

V. VILLABA.

## ECUADOR.

[Translation.]

The National Convention of Ecuador, considering—

That the interests of commerce and industry in general require the regulation of the monetary system, which is the necessary basis of exchange, and the present system being defective and the cause of grave abuses extremely prejudicial to the public interest,

### Decrees:

ARTICLE 1. The national coins shall be as follows:

#### GOLD.

(a) The double condor, to weigh 32.25806 grams, with the law of 900 millesimals, and to be of the value of 20 sucres.

(b) The condor, to weigh 16.12903 grams, with the law of 900 millesimals, and to be of the value of 10 sucres.

(c) The doubloon, to weigh 6.45161 grams, and to be of the value of 4 sucres.

(d) The fifth of a condor, to weigh 3.22580 grams, and to be worth 2 sucres.

(e) The tenth of a condor, to weigh 1.61290 grams, and to be of the value of 1 sucre, or a hundred cents.

#### SILVER.

(a) The sucre, to weigh 25 grams, with the law of 900 millesimals, and to be worth one hard dollar (fuerte), 10 dimes, or 100 cents.

(b) The half sucre, to weigh 12.500 grams, with the fineness of 900 millesimals, and to be worth 5 dimes, or 50 cents.

(c) The two dimes, to weigh 5 grams, and to be worth two-tenths of the sucre, or 20 cents.

(d) The dime, to weigh 2.500 grams, and to be worth 10 cents.

(e) The half dime, to weigh 1.250 grams, and to be worth 5 cents.

#### COPPER.

(a) The half dime, of nickel.

(b) The cent, formed of pure copper, or of copper alloyed with nickel or some other metal.

(c) The half cent, of the same material as the cent.

ART. 2. The variation permitted from the legal proportions shall be 2 millesimals for gold coin and 3 for silver.

In weight the variation shall be 2 millesimals for gold and 3 millesimals for silver.

ART. 3. The diameter of the national coins, their stamp, form, and other conditions of their fabrication, shall be determined by decree of the executive when everything necessary has been provided for a mint, or other arrangements shall have been made for coining in a foreign country. The executive shall also determine the weight and conditions of the copper coin.

ART. 4. The gold coin of France, Italy, Belgium, Switzerland, United States of America, Peru, United States of Colombia, and those of all other nations which have adopted the French monetary system, shall circulate as equivalent to the national coin. Of silver coins, the 5-franc pieces of the first-mentioned four States, the peso of ten dimes of Chili and Colombia, the Peruvian sol, the dollar of the United States of America and its subdivisions, and all other gold and silver coins of greater or less denominations, not inferior in weight, fineness, and alloy to the national, shall be taken as equivalents.

ART. 5. Of the silver coins the sucre, or hard dollar, shall be deemed money of the larger size and denomination, and of gold coins the condor and double condor.

ART. 6. The importation of coined money, inferior in weight, fineness, and alloy to the national, is absolutely prohibited, and those which may be introduced shall be confiscated and re-exported in bars on national account.

ART. 7. It shall not be obligatory to receive in payment more than five dimes, or fifty cents in copper money.

ART. 8. The receipt of the actual money in present circulation of .835 fine, is only obligatory upon private persons to the amount of \$16 in each payment, and upon public treasuries up to 20 per centum of the amount to be paid.

This does not include the national money, as to which there shall be no restriction until the government shall authorize it. The executive power is authorized to make this amortization, or to contract a loan, applying to its payment 6 per centum of the import duties.

ART. 9. The government may contract with any foreign nation for the coinage of as much as \$40,000 in half-dimes of nickel and in one cent and half-cent pieces of nickel and copper alloyed.

The executive power shall determine what shall be paid as charges for coinage.

ART. 10. The monetary unit shall be the sucre, divided into 100 cents. The accounts of the public offices and departments shall be kept in sures and cents, according to the value of said money as established in the present law. The chiefs of the public offices who do not cause the regulation to be complied with shall be fined from 25 to 200 sures, to be levied by the principal political authority of the place in which the office or establishment is located.

ART. 11. The executive power shall name a permanent money commission to reside at Guayaquil, and composed of three members selected from among the most competent persons, who shall occupy themselves in studying the money circulation of the country, in promulgating statistical tables thereof, and in sending to the government annually, or whenever they may be requested, reports on the state of the money circulation, projects of reform of which it may be susceptible, and equivalents of foreign money with the national, according to the present law. After being approved by the government the table of equivalents shall be published officially, in order that the moneys to which it refers may circulate in conformity thereto.

ART. 12. This law shall be in force from the date fixed by the executive power, which date shall not be later than the 1st of June, 1885.

Done at Quito, the capital of the republic, the 22d of March, 1884.

## GUATEMALA.

### LEGATION OF THE UNITED STATES IN CENTRAL AMERICA.

*Guatemala, October 7, 1886.*

SIR: I have the honor to inclose a copy and translation of a communication published in the official newspaper of Guatemala of the 24th ultimo, from the Guatemalan minister to Mexico to the minister for foreign affairs of this Republic, in regard to the constant depreciation of silver and the derangement it causes in the finances of those Spanish-American countries, Mexico especially, whose circulating medium is silver only. He transcribed an abstract of a memorial of the chamber of commerce addressed to the President, in which certain measures of relief are suggested.

I have the honor to be, sir, your obedient servant,

HENRY C. HALL.

HON. THOMAS F. BAYARD,  
*Secretary of State, Washington.*

[Translation.—From the *El Guatemalteco* of the 24th September, 1886.]

*Señor Dardon to the minister for foreign affairs of Guatemala.*

LEGATION OF GUATEMALA IN MEXICO,  
*Mexico, August 30, 1886.*

SIR: The decline which has been going on for some years in the value of silver has reached a point where it causes considerable derangement in the business affairs of those countries in which silver is the circulating medium. Guatemala and the other Republics of Spanish America, where gold coin scarcely exists, are actually losing 40 per cent. in the value of the coin they have in circulation; but no country suffers more severely than Mexico, whose principal industry is the working of her silver mines. This Republic exports every year in silver coin and bullion to the value of near \$30,000,000, which comprises two-thirds of the total of the exports of the products of the country. The subject has been declaimed and written upon by private individuals, associations, and the press, and remedies have been proposed for the grave evil; but no satisfactory conclusion has been reached.

It is now said that the Government will propose to Congress the enactment of a law to the effect that merchandise imported from countries that admit Mexican coin into their circulation shall be entitled to a rebate of 19 per cent. in the import duties established by the present tariff. It is stated also that the Government is in conference with the representative of Spain in regard to a commercial treaty upon that basis.

The chamber of commerce of this city has presented a memorial to the President of the Republic, proposing the measures which in its judgment should be adopted to diminish the evils caused by the depreciation of silver.

After a long preamble it concludes as follows:

(1) That as soon as possible the supreme Government shall propose to the Congress of the Union the repeal of the export duties now collected on woods and other products.

(2) That as soon as possible, also, a plan shall be studied and decided upon whereby the States of the Federation shall cease to collect taxes upon the production, extraction, and exportation of the product of the mines and of agriculture in such States, and upon the precious metals in bars or in coin.

(3) That the Government shall take steps to participate in the monetary conferences in the neighboring Republic (the United States) and in Europe.

(4) That measures be studied not to tax in any way the exportation of our products, but, instead, to protect such exportation by bounties.

(5) That the Government shall, at once, take into consideration the possibility and expediency of establishing direct lines of steamers between our Pacific ports and those of Eastern Asia, with the object of obtaining savings in the exportation of our precious metals.

(6) That for the purpose of carrying out the foregoing proposition and for the appointment of commercial agents at the ports of Japan, China, and India, the supreme Government shall appoint a commission of well qualified persons, to proceed to Asia during the coming winter, and employ all the time necessary to study upon that ground the questions concerning silver exchanges and of the transactions that may be practicable in those countries for the commerce of this Republic to undertake.

(7) That the Government shall interpose its high influence with the railway companies to obtain a considerable reduction in their rates of freight upon exports.

(8) That, upon the expiration of the present bases of the mints, the Government shall initiate the abolition of all taxes on coinage or deposits in the mints of gold and silver, and shall collect only actual expenses.

(9) That the supreme Government shall appoint scientific commissions to explore those regions of the national territory (many of which have not been explored) wherein it is believed exist mines and placers of gold, which, when found, shall be ceded to whomsoever shall guarantee their exploitation, together with the vested rights of the mining code, and that bounties shall be paid to those who bring gold to the mints.

(10) That foreign bills of exchange shall be exempted from the stamp tax.

The President replied to the commission that presented the document that he should give the subject preferred consideration, as also the measures that should be adopted to meet the emergency as its great importance demands.

Lately the news has been current here that Peru has passed a law adopting the gold dollar of the United States as her standard, and that the value of the Peruvian sol or peso is placed at 80 cents. Here it is believed that such a law, which tends to depreciate silver, is contrary to the interests of Mexico as well as of Peru, both countries being producers of that precious metal.

VICENTE DARDON.

To the MINISTER OF FOREIGN AFFAIRS for Guatemala.

(No. 3.)

## REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
*Washington, D. C., November 1, 1886.*

SIR: In compliance with the instructions contained in your letter of August 25, 1886, I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1886; also, certain additional information concerning the work of this 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, 1886.

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, 1886.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1886.

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, 1886.

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, 1886.

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, 1886.

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, 1886.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1886.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1886.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1886.

#### COLLECTIONS FOR THE PRESENT FISCAL YEAR.

It is estimated that the sum of \$118,000,000 will be collected during the current fiscal year from the various sources of internal revenue.

In making this estimate, however, this office is much embarrassed by the presence of a new source of revenue, oleomargarine, and the entire absence of any statistical information as to the quantity manufactured, the number of factories engaged in its production, and the number of persons or firms engaged in selling the same as wholesale and retail dealers.

It was estimated that the receipts for the fiscal year ended June 30, 1886, would be not less than \$115,000,000. I am gratified to state that the actual receipts exceeded that sum by \$1,902,869.44.

#### COMPARATIVE RECEIPTS FOR THE LAST FIVE FISCAL YEARS.

The total receipts from all sources of internal-revenue taxation for the fiscal year ended June 30, 1886, were \$116,902,869.44 as compared with \$112,421,121.07 for the year 1885, \$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 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 collection, &c.:

#### INTERNAL-REVENUE RECEIPTS DURING THE 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, 1885 and 1886.*

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1885.	1886.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes .....	\$1, 321, 897 58	\$1, 400, 394 48	\$78, 496 90	.....
Spirits distilled from grain and other ma- terials .....	60, 920, 324 39	62, 365, 825 13	1, 445, 500 74	.....
Rectifiers (special tax) .....	167, 930 23	178, 650 17	10, 719 94	.....
Retail liquor dealers (special tax) .....	4, 641, 783 99	4, 714, 735 18	72, 951 19	.....
Wholesale liquor dealers (special tax) .....	415, 503 49	418, 406 24	2, 902 75	.....
Manufacturers of stills (special tax) .....	1, 194 20	1, 102 90		\$91 30
Stills and worms manufactured (special tax) .....	2, 665 45	3, 000 00	334 55	.....
Stamps for distilled spirits intended for export .....	39, 909 30	10, 151 90		29, 757 40
Total .....	67, 511, 208 63	69, 092, 266 00	1, 581, 057 37	.....

COMPARATIVE STATEMENT showing the RECEIPTS from the SEVERAL OBJECTS OF INTERNAL TAXATION, &c.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1885.	1886.		
TOBACCO.				
Cigars and cheroots.....	\$10,077,287 50	\$10,532,804 05	\$455,516 55	.....
Cigarettes .....	529,535 88	655,569 55	126,033 67	.....
Snuff .....	508,943 52	493,283 80	.....	\$15,659 72
Tobacco, chewing and smoking.....	13,953,410 31	14,834,095 42	880,685 11	.....
Dealers in leaf tobacco (special tax) .....	53,352 87	53,875 63	522 76	.....
Dealers in manufactured tobacco (special tax) .....	1,159,897 78	1,208,529 17	48,631 39	.....
Manufacturers of tobacco (special tax) .....	5,320 25	5,575 85	255 60	.....
Manufacturers of cigars (special tax).....	105,139 81	108,695 45	3,555 64	.....
Peddlers of tobacco (special tax).....	14,200 56	14,933 61	733 05	.....
Total .....	26,407,088 48	27,907,362 53	1,500,274 05	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, and porter.....	17,747,006 11	19,157,612 87	1,410,606 76	.....
Brewers (special tax) .....	183,561 67	186,928 89	3,367 22	.....
Dealers in malt liquors (special tax) .....	300,214 25	332,189 53	31,975 28	.....
Total .....	18,230,782 03	19,676,731 29	1,445,949 26	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them .....	25,000 00	.....	.....	25,000 00
Total .....	25,000 00	.....	.....	25,000 00
MISCELLANEOUS.				
Collections not otherwise provided for.....	24,360 74	32,087 17	7,726 43	.....
Penalties .....	222,681 19	194,422 45	.....	28,258 74
Total .....	247,041 93	226,509 62	.....	20,532 31
Aggregate receipts .....	112,421,121 07	116,903,869 44	4,481,748 37	.....

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

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

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1885.	1886.		
Number of gallons of spirits distilled from apples, peaches, and grapes .....	1,468,775	1,555,994	87,219	.....
Number of gallons of spirits distilled from grain and other materials .....	67,689,250	69,295,361	1,606,111	.....
Number of cigars .....	3,358,972,633	3,510,898,438	151,925,855	.....
Number of cigarettes .....	1,958,749,238	1,310,961,350	252,212,112	.....
Number of pounds of snuff .....	6,361,794	6,166,047	.....	195,747
Number of pounds of tobacco .....	174,415,619	185,426,193	11,010,574	.....
Number of barrels of fermented liquors.....	19,185,953	20,710,933	1,524,980	.....

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

## COLLECTIONS 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, 1886.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama .....	\$81,098 08	New Hampshire .....	\$378,787 72
Arkansas .....	94,893 08	New Jersey .....	3,951,675 75
California .....	2,090,784 84	New Mexico <i>g</i> .....	65,123 81
Colorado <i>a</i> .....	201,482 46	New York .....	14,365,208 96
Connecticut .....	461,971 84	North Carolina .....	1,744,959 29
Delaware <i>b</i> .....	244,476 25	Ohio .....	12,921,349 10
Florida .....	237,271 82	Oregon <i>h</i> .....	124,034 27
Georgia .....	304,384 29	Pennsylvania .....	7,847,230 56
Illinois .....	23,852,252 60	Rhode Island .....	132,061 72
Indiana .....	4,873,230 48	South Carolina .....	100,014 30
Iowa .....	2,547,340 94	Tennessee .....	1,024,912 62
Kansas .....	204,145 48	Texas .....	196,850 59
Kentucky .....	15,746,940 59	Vermont .....	32,503 17
Louisiana .....	552,115 30	Virginia .....	2,982,727 70
Maine .....	57,800 79	West Virginia .....	486,062 88
Maryland <i>c</i> .....	2,462,092 48	Wisconsin .....	3,095,316 63
Massachusetts .....	2,292,678 83		
Michigan .....	1,671,994 45	Total by States and Territories .....	116,894,982 21
Minnesota .....	534,532 31		
Mississippi .....	47,062 35	Cash receipts from sale of adhesive stamps .....	7,887 23
Missouri .....	7,060,651 99		
Montana <i>d</i> .....	90,840 37	Aggregate receipts .....	116,902,869 44
Nebraska <i>e</i> .....	1,674,013 12		
Nevada <i>f</i> .....	62,148 42		

*a* Including the Territory of Wyoming.

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

*c* Including the District of Columbia.

*d* Including the Territory of Idaho.

*e* Including the Territory of Dakota.

*f* Including the Territory of Utah.

*g* Including the Territory of Arizona.

*h* Including the Territories of Alaska and Washington.

\* \* \* \* \*

## 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 .....	\$1,764,228 87
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses .....	1,834,688 54
For stamps, paper, and dies .....	409,195 97
For expenses of detecting and punishing violations of internal-revenue laws .....	42,561 85
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue .....	248,810 05
Total .....	4,299,485 28

being about 3.6 per cent. of the amount collected.

The cost of collection for the year 1885 was \$4,455,430.27, which was about 3.9 per cent. of the collections for that year.

## GENERAL CONDITION OF THE SERVICE.

Examinations of the offices of the several collectors of internal revenue were frequently made during the fiscal year, and it appears from the reports of such examinations that the condition of the service is good.



## MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1893, 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.....	\$3,525 95
Telegraphing on public business.....	656 08
Locks for distilleries.....	2,922 82
Hydrometers for use in gauging spirits.....	6,649 70
Gauging rods.....	53 25
Internal Revenue Record for internal-revenue officers.....	2,400 02
Stationery for internal-revenue officers.....	17,785 38
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838, Revised Statutes.....	1,520 00
Federal Reporter.....	11 00
Traveling expenses of clerks, &c., under special orders of the Department.....	334 20
Steel dies for canceling tobacco stamps.....	690 00
Expenses of seizures and sales by collectors.....	642 24
Total.....	37,190 64

## REVENUE AGENTS' DIVISION.

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.....	\$41,925 50
Aggregate amount for traveling expenses.....	29,505 97
Stationery furnished agents.....	192 42
Transportation over Pacific railroads.....	551 26
Total.....	72,175 15

## WORK OF REVENUE AGENTS.

Eight hundred and sixty-eight violations of internal-revenue law have been reported by revenue agents during the year, 537 persons have been arrested on their information, property to the value of \$136,805.35 has been reported by them for seizure, and \$124,020.49 for assessments for unpaid taxes and penalties. Two hundred and three examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and transfer of eighty-nine collectors' offices under new bond, and new appointments have been made under their supervision.

## REPORT ON THE FINANCES.

## 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 .....	13	5	9		
Arkansas .....	2	1	2		
First California .....	1	2	1		
Fourth California .....		1			
Georgia .....	66	84	1,038		
Second Iowa .....		2	2		
Third Iowa .....		1	1		
Second Kentucky .....	5	1	1		
Fifth Kentucky .....	3	2	4		
Seventh Kentucky .....	1				
Eighth Kentucky .....	46				
Maine .....		1	1		
First Michigan .....		2	5		
Mississippi .....		2			
Sixth Missouri .....		1	2		
First New Jersey .....		1	1		
Fifth New Jersey .....		1			
First New York .....		2	2		
Third New York .....		1	2		
Fifteenth New York .....		2			
Fourth North Carolina .....	8	2	9		
Fifth North Carolina .....	93	7	37		
Sixth North Carolina .....	56	40	5		
Tenth Ohio .....		1			
Oregon .....		3	2		
Twelfth Pennsylvania .....		2	2		
Twenty-second Pennsylvania .....	1				
South Carolina .....	13	3	6		
Second Tennessee .....	16	1	14		
Fifth Tennessee .....	27	3	47		
Fourth Texas .....		2	6		
Vermont .....		1	1		
Fourth Virginia .....	30	1	10		1
Sixth Virginia .....	1				
West Virginia .....		2	2		
Third Wisconsin .....		1	1		
Sixth Wisconsin .....	1		1		
Total .....	383	181	1,214		1

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

	1880.	1881.	1882.	1883.	1884.	1885.	1886.
Stills seized .....	969	756	464	397	377	245	564
Officers and employes killed .....	3	1	4	1		1	
Officers and employes wounded .....	7	9	1		1		1

## 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.	Colt's revolv- ers.	Springfield ri- fles.	Springfield car- bines.	Cartridge boxes.	Waist belts and plates.	Arm-chests.
S. C. Thompson .....	Florida .....			4			
F. S. Shields .....	Louisiana .....			6	6		1
T. C. Crenshaw, jr. ....	Georgia .....			64	35	28	3
E. W. Booker .....	Alabama .....			10			
Clement Dowd .....	Sixth North Carolina .....		8	8		9	2
J. T. Hillsman .....	Fifth Tennessee .....		3	2			
George M. Helms .....	Fourth Virginia .....			22	1		
George B. Clark, revenue agent.	North Carolina, South Carolina, and Virginia .....	2		2	2	2	
T. S. Bronston .....	Eighth Kentucky .....			7			
W. H. Yarborough .....	Fourth North Carolina .....		8		8	11	1
D. F. Bradley .....	South Carolina .....			12			
Nathan Gregg .....	Second Tennessee .....			10			
John T. McGraw .....	West Virginia .....			6			
Total .....		2	19	153	60	56	7

## 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 1886.

Name.	District.	Amount.
E. W. Booker .....	Alabama .....	\$94 00
D. F. Bradley .....	South Carolina .....	785 00
T. S. Bronston .....	Eighth Kentucky .....	1,104 50
A. J. Boyd .....	Fifth North Carolina .....	78 00
Charles H. Chase .....	Maine .....	42 00
T. C. Crenshaw, jr. ....	Georgia .....	2,870 42
Attila Cox .....	Fifth Kentucky .....	159 50
Clement Dowd .....	Sixth North Carolina .....	198 00
Nathan Gregg .....	Second Tennessee .....	736 00
George M. Helms .....	Fourth Virginia .....	859 90
J. T. McGraw .....	West Virginia .....	68 70
J. B. Molony .....	First Michigan .....	36 00
John T. Hillsman .....	Fifth Tennessee .....	1,931 35
E. F. Pillsbury .....	Third Massachusetts .....	36 50
J. F. Robinson .....	Seventh Kentucky .....	62 00
J. H. Sellman .....	Maryland .....	19 00
H. Shepperd .....	Sixth Virginia .....	42 50
F. S. Shields .....	Louisiana .....	1 35
Thomas H. Simms .....	Arkansas .....	151 50
E. C. Wall .....	First Wisconsin .....	10 00
Hunter Wood .....	Second Kentucky .....	185 00
W. H. Yarborough .....	Fourth North Carolina .....	228 00
Total .....		9,699 22

## REPORT ON THE FINANCES.

## AMOUNT EXPENDED through REVENUE AGENTS.

Name.	Amount.	Name.	Amount.
A. H. Brooks.....	\$6,322 86	Stanley Plummer.....	\$1,083 14
W. H. Chapman.....	3,298 71	William Somerville.....	1,831 06
George B. Clark.....	8,266 15	John Webb, jr.....	1,429 45
J. H. Hale.....	118 58	George W. Wilson.....	843 57
Horace Kellogg.....	2,350 58	Total.....	27,481 94
John Lofland.....	1,937 84		

## RECAPITULATION.

Amount expended by collectors.....	\$9,699 22
Amount expended by revenue agents.....	27,481 94
Amount expended for rewards under circular 99.....	4,937 18
Amount expended for rewards under circular March 10, 1875.....	150 00
Amount expended for miscellaneous purposes.....	292 51
Total expended.....	42,560 85

## AMOUNTS EXPENDED from APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
Wheeler, W. H.....	Fifth North Carolina.....	\$68 00	1884
Raulston, J. B.....	Fourth Virginia.....	196 50	1885
Pillsbury, E. F.....	Third Massachusetts.....	11 50	1885
Reward claims:			
Under circular 99.....		1 46	1877
Do.....		127 11	1884
Do.....		267 17	1885
Total.....		671 74	

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.

## OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1886, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Compromise cases.		Amount of tax received.	Amount of assessable penalty received.	Amount of specific penalty received.	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
October.....	46	41	641 80	.....	941 35	1,583 15
November.....	51	25	1,719 70	.....	1,447 00	3,166 70
December.....	60	58	2,770 50	37 50	1,826 78	4,634 78
1886.						
January.....	42	53	15,645 79	.....	21,257 45	36,903 24
February.....	44	31	7,237 47	96 23	9,369 43	16,703 13
March.....	46	55	2,226 50	25 00	2,418 50	4,670 00
April.....	38	43	13,066 17	50 00	7,377 00	20,493 17
May.....	54	39	80,822 18	89 15	3,648 71	84,560 04
June.....	37	32	5,212 21	450 00	5,192 91	10,855 12
Total.....	503	441	139,648 50	874 55	63,345 92	203,868 97

## RECAPITULATION.

Tax.....	\$139,648 50
Assessable penalty.....	874 55
Specific penalty.....	63,345 92
Total.....	203,868 97

**STATEMENT of CASES COMPROMISED under section 3229, Revised Statutes, for the quarter ending September 30, 1886.**

[The number settled and amounts received.]

Months.	Compromise cases.		Amount of tax received.	Assessable penalty received.	Specific penalty received.	Totals.
	Received.	Accepted.				
1886.						
July.....	58	39	\$676 00		\$1,945 48	\$2,621 48
August.....	46	38	9,736 31	\$1,075 80	5,555 35	16,367 46
September.....	53	49	4,297 47	16 66	2,308 80	6,622 93
Totals.....	157	126	14,709 78	1,092 46	9,809 63	25,611 87

**ABSTRACT OF SEIZURES.**

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1886, were as follows:

Articles.	Quantities.	Values.
Distilled spirits .....	gallons..	118,586
Tobacco.....	pounds..	4,981
Cigars .....	number..	702,795
Miscellaneous property .....		210,247 62
Total .....		286,982 41

**STATEMENT showing the SEIZURES of PROPERTY in the UNITED STATES, for VIOLATION of INTERNAL REVENUE LAWS, during the first quarter of the fiscal year beginning July 1, 1886.**

States.	Value of the miscellaneous property.	Distilled spirits.		Tobacco.		Cigars.	
		Gallons.	Value.	Pounds.	Value.	Number.	Value.
Alabama.....	\$234 00	36	\$51 00	70	\$25 50		
California.....	5,930 00						
Connecticut.....	130 00	80	198 00			19,135	\$200 00
Georgia.....	3,040 00	28	39 00				
Illinois.....	25 00					1,000	25 00
Indiana.....	7 00	30	40 00				
Iowa.....		35	70 00				
Kansas.....		166	147 00	20	8 00		
Kentucky.....	400 00						
Louisiana.....						200	5 00
Maryland.....						1,900	25 25
Massachusetts.....	38 50						
Michigan.....						46	2 50
New York.....	1 00	16	7 75	16	6 64	5,500	131 88
Nebraska.....		10	10 00				
New Jersey.....	200 00						
New Mexico.....	1 00						
North Carolina.....	835 50	2,608	1,776 90	694	400 00		
Ohio.....	601 00					64	1 00
Oregon.....	3,379 50						
Pennsylvania.....	260 00	411	433 00	275	50 00	2,750	50 00
South Carolina.....	394 00						
Tennessee.....	2,020 00	1,283	450 00	68	3 00		
Texas.....	35 00	36	45 00	74			
Virginia.....	462 25	964	877 00	8	2 40		
West Virginia.....	40 00						
Total.....	17,973 75	5,703	4,144 65	1,225	495 54	30,595	438 63

## REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1885-'86 of internal-revenue suits pending, commenced, and disposed of:

Suits—	Number of criminal actions.	Number of civil actions <i>in personam</i> .	Number of actions <i>in rem</i> .	Total.
Pending July 1, 1885 .....	2, 084	329	37	2, 450
Commenced during fiscal year 1886 .....	6, 334	250	51	6, 635
Total .....	8, 418	579	88	9, 085
Decided in favor of United States .....				
Judgments and costs paid .....	602	78	5	685
Judgments and costs not paid .....	3, 566	127	1	3, 694
Total .....	4, 168	205	6	4, 379
Settled by compromise .....	135	19	19	173
Decided against the United States .....	814	17	11	842
Dismissed, abandoned, consolidated, &c .....	1, 198	51	6	1, 255
Total suits disposed of .....	6, 315	292	42	6, 649
Pending July 1, 1886 .....	2, 103	287	46	2, 436
Wherein sentence is suspended .....	937			937

Recoveries of judgments, costs taxed, etc.	Fines, &c.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions .....	\$231, 888 99		\$180, 125 07	\$412, 014 06
Amount of judgments recovered and costs taxed in civil actions <i>in personam</i> .....		\$325, 584 07	7, 361 43	332, 945 50
Amount of judgments recovered and costs taxed in actions <i>in rem</i> .....		3, 689 08	2, 388 22	6, 077 30
Amount paid to collectors in criminal actions .....	62, 304 02		27, 403 31	89, 707 33
Amount paid to collectors in civil actions <i>in personam</i> .....		48, 980 07	5, 455 56	54, 435 63
Amount paid to collectors in actions <i>in rem</i> .....		28, 182 63	2, 004 34	30, 186 97

## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1888, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported .....	\$1, 900, 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 .....	1, 950, 000
For paper for internal-revenue stamps .....	70, 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 .....	266, 440
Total .....	4, 236, 440

## SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1887, 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		

## OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1886, 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.
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 were also employed 956 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
21.....	\$2,000	127.....	\$1,100	2.....	\$450
11.....	1,900	2.....	1,050	1.....	425
33.....	1,800	1.....	1,025	8.....	400
1.....	1,750	135.....	1,000	2.....	360
10.....	1,700	6.....	950	28.....	300
32.....	1,600	57.....	900	3.....	250
2.....	1,550	4.....	850	2.....	240
55.....	1,500	23.....	800	12.....	200
7.....	1,450	16.....	700	5.....	150
127.....	1,400	1.....	660	3.....	120
2.....	1,350	14.....	600	2.....	100
34.....	1,300	11.....	500	2.....	75
4.....	1,250	2.....	480	1.....	60
146.....	1,200				

Also 191 clerks, who receive per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$1,800	9.....	\$1,150	9.....	\$700
2.....	1,600	10.....	1,100	2.....	650
4.....	1,500	30.....	1,000	18.....	600
9.....	1,400	32.....	900	1.....	500
1.....	1,350	18.....	800	1.....	480
4.....	1,300	5.....	750	1.....	450
1.....	1,250	1.....	720	2.....	300
32.....	1,200				

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
4 .....	\$600	3 .....	\$360	1 .....	\$120
2 .....	500	9 .....	300	4 .....	100
1 .....	480	1 .....	250	2 .....	75
1 .....	450	2 .....	200		

#### STOREKEEPERS, GAUGERS, ETC.

There are also employed 600 gaugers, who receive fees not to exceed \$5 per diem; 518 storekeepers, and 714 storekeepers and gaugers, whose pay does not exceed \$4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of storekeepers and storekeepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded 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.

At the close of the year ended June 30, 1886, 195 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during that year for their salaries was \$248,810.05. At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was \$284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was \$296,421.48.

Notwithstanding this reduction in the force, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employés of this Bureau, who have generally performed their duties in a most acceptable manner.

\* \* \* \* \*

#### SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1888, the sum of \$266,440 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at .....	\$6,000
One Deputy Commissioner, at .....	3,200
One chemist, at .....	2,500
One microscopist, at .....	2,500
Two heads of division, at .....	2,500
Six heads of division, at .....	2,250
One superintendent of stamp vault, at .....	2,000
One stenographer, at .....	1,800
Twenty-four clerks, at .....	1,800



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

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division asked for is rendered necessary to carry out the provisions of that act, and these three officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

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 showing NUMBER, KIND, and VALUE of INTERNAL-REVENUE STAMPS issued to COLLECTORS during the FISCAL YEAR ended June 30, 1886.*

Kind of stamps.	Number.	Value.
Tax-paid spirit stamps.....	1,676,550	\$74,247,705 00
Exportation spirit stamps.....	106,000	10,600 00
Other than tax-paid stamps.....	3,856,960	
Tobacco and snuff stamps.....	318,603,288	18,682,796 67
Cigar and cigarette stamps.....	159,042,974	11,398,483 25
Special-tax stamps.....	896,320	9,444,844 00
Fermented liquors stamps.....	65,774,560	21,327,820 00
Brewers' permits.....	104,400	
Documentary.....	37	55 70
<b>Total .....</b>	<b>550,061,029</b>	<b>135,112,304 62</b>

#### REDEMPTION OF CHECK STAMPS.

There were received for redemption from June 1, 1883, to June 30, 1886, 8,765 claims for check and proprietary stamps. At the close of the last fiscal year there were remaining about 100 packages of such stamps undisposed of. Of these, about 21 packages have since been disposed of, leaving on hand about 79 packages at the date of this report.

#### MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year, to be used in the printing of United States internal-revenue stamps, three bids were presented. The bids were opened August 5, 1886, and the contract for supplying such paper was awarded August 24, 1886, to the Fairchild Paper Company, of Boston, Mass., at the rate of 7.6 cents per pound, including all expenses for transportation and delivery at the Treasury Department. Under contract for the previous fiscal year the price paid was  $7\frac{3}{4}$  cents per pound, the Government defraying the charges for freight.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 450,000 pounds; it is now apparent from the increase in the demand for the several classes of stamps which are at present in use, and from the necessity for a large number of stamps for oleomargarine, that the amount of paper

required will be at least 500,000 pounds. The manufacture of the paper under the present contract commenced August 31, 1886, and it is not likely to be completed before the close of the fiscal year. No appropriation having been made by Congress for the employment of a force of counters to count and examine the paper as manufactured at the mill before its shipment to the Department, the work of counting and examining has been imposed upon the force in the Secretary's Office. This force being small and otherwise employed, cannot dispose of the paper within a reasonable time after it is received from the contractors. It will therefore be necessary to keep the mill in operation during the whole of the present fiscal year in order to secure a correct count and thorough examination of the paper, and the continuous services of a superintendent and force of watchmen at the mill will be required. Last year the work of manufacturing the paper was completed in less than four months, being first examined and counted at the mill and then shipped to the Department.

#### 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. Since October, 1877, the printing of internal-revenue stamps for tobacco, spirits, and beer has been done by the Bureau of Engraving and Printing, the stamps being delivered directly to this office for storage and shipment to the various collection districts. Prior to October, 1877, the printing of the stamps and the shipments to collectors were in the hands of the American, Continental, and National Bank Note Companies, of New York, working under the general supervision of this office. The annexed statement shows the total number of sheets of stamps received by this office from the Bureau of Engraving and Printing since the change, together with the number issued or destroyed, and the number on hand January 1, 1886, the date of the completion of a full count of the stamps in stock, made by a committee appointed by the Secretary of the Treasury.

*STATEMENT showing NUMBER of SHEETS of STAMPS for TOBACCO, SPIRITS and BEER RECEIVED from BUREAU of ENGRAVING and PRINTING, and the disposition of same from October, 1877, to December 31, 1885.*

	Received.		Issued or destroyed.		On hand.	
	Stamps.	Sheets.	Stamps.	Sheets.	Stamps.	Sheets.
Tobacco .....	1, 718, 008, 577	94, 447, 575	1, 667, 067, 433	91, 564, 981	50, 941, 144	2, 882, 594
Snuff .....	193, 764, 842	3, 317, 018	180, 138, 064	3, 105, 082	13, 626, 778	211, 936
Cigars .....	383, 228, 735	47, 551, 897	372, 519, 910	46, 229, 387	10, 708, 525	1, 322, 510
Cigarettes .....	341, 236, 000	4, 469, 000	331, 915, 960	4, 342, 594	9, 320, 040	126, 406
Beer .....	439, 434, 300	21, 971, 715	417, 645, 600	20, 882, 280	21, 788, 700	1, 089, 435
Tax-paid .....	11, 515, 500	3, 838, 500	10, 896, 600	3, 632, 200	618, 900	206, 300
Rectified spirits .....	12, 232, 000	3, 058, 000	11, 734, 800	2, 933, 700	497, 200	124, 300
Wholesale liquor .....	5, 085, 000	1, 695, 000	4, 865, 100	1, 621, 700	219, 900	73, 300
Imported spirits .....	432, 000	144, 000	342, 000	114, 000	90, 000	30, 000
Exportation .....	2, 340, 000	585, 000	2, 057, 600	514, 400	282, 400	70, 600
Warehouse .....	13, 022, 000	3, 261, 000	12, 732, 200	3, 187, 600	289, 800	73, 400
Brewers' permits .....	788, 000	197, 000	764, 000	191, 000	24, 000	6, 000
Special tax .....	6, 217, 790	6, 217, 790	6, 157, 300	6, 157, 300	60, 490	60, 490
Total .....	3, 127, 304, 744	190, 753, 495	3, 018, 836, 567	184, 476, 224	108, 468, 177	6, 277, 271

## TOBACCO.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$27,907,362.53. This amount includes internal-revenue taxes imposed on imported manufactured tobacco and snuff, and on cigars and cigarettes, all of which taxes are paid by means of internal-revenue stamps sold to importers by collectors and accounted for by them to the Commissioner of Internal Revenue, who furnishes stamps for that purpose.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1886, from each particular source of the tobacco tax, as compared with the previous year.

This exhibit indicates that the taxes imposed by law on the tobacco products and on those engaged in the sale and the distribution of leaf and manufactured tobacco are being thoroughly collected. The increase of collections for the last fiscal year over those for the previous year was from—

Manufactured tobacco .....	\$865,025 39
Cigars and cigarettes.....	581,550 22
Special taxes .....	53,698 44

The production account shows an increase in manufactured tobacco, of 10,798,286 pounds; in the number of cigars and cigarettes, of 433,507,247; in tobacco exported, of 983,459 pounds; in the number of cigars and cigarettes exported, of 29,369,280.

The number of cigars imported during the fiscal year ended June 30, 1886, was 73,139,078. The value of the manufactured tobacco imported was \$68,939.

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 internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1885, a period of time differing from the fiscal year, which will account for any apparent discrepancies.

## RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound.....	\$14,834,095 42
Snuff, tax 8 cents per pound.....	493,283 80
Total for the year ended June 30, 1886.....	15,327,379 22
Total for the year ended June 30, 1885.....	14,462,353 83
Increase in collections.....	865,025 39

The increase of collections from chewing and smoking tobacco was \$880,685.11. There was a decrease in the collections from snuff of \$15,659.72.

## RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots, at \$3 per thousand .....	\$10,532,586 88
Cigars and cheroots, at \$6 per thousand.....	217 17
Cigarettes taxed, at 50 cents per thousand.....	655,462 90
Cigarettes taxed, at \$3 per thousand .....	106 65
Total for the year ended June 30, 1886 .....	11,188,373 60
Total for the year ended June 30, 1885 .....	10,606,823 38
Increase in collections from cigars and cigarettes.....	581,550 22

Of this increase, \$455,402.40 was on cigars and cheroots, and \$126,147.28 was on cigarettes.

## OTHER COLLECTIONS.

Manufacturers of cigars and cigarettes, special tax, at \$6 per annum.....	\$108,695 45
Increase special taxes, manufacturers of cigars.....	3,555 64
Manufacturers of tobacco and snuff, special tax.....	5,575 58
Increase of special taxes over year ended June 30, 1885.....	255 06
Dealers in manufactured tobacco, special tax.....	\$1,208,529 17
Increase of special taxes over previous fiscal year.....	48,631 39
Peddlers of tobacco, special tax.....	14,933 61
Increase over previous fiscal year.....	733 05
Leaf dealers' special taxes.....	53,875 63
Increase over previous fiscal year.....	522 76

## PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1886, computed from the receipts of stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, was as follows:

	Pounds.
Tobacco taxed at 8 cents per pound.....	185,426,193
Snuff taxed at 8 cents per pound.....	6,166,047
Total of tobacco and snuff for consumption.....	191,592,240
Increase over last fiscal year.....	10,814,827
Tobacco and snuff removed in bond for exportation.....	13,037,474
Total production for 1886.....	204,629,714
Total increase over year 1885.....	10,798,286

## CIGARS AND CIGARETTES.

	Number.
Number of cigars taxed.....	3,510,898,488
Number of cigarettes taxed.....	1,310,961,360
Total number.....	4,821,859,838
Increase of taxed cigars and cigarettes.....	404,137,967
Cigars removed in bond for exportation.....	1,427,470
Cigarettes removed in bond for exportation.....	134,311,180
Total product for the fiscal year 1886.....	4,957,598,488
Total product for the fiscal year 1885.....	4,524,090,841
Increase.....	433,507,647

## SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff.....	930
Manufacturers of cigars and cigarettes.....	18,116
Peddlers of tobacco.....	1,836
Dealers in leaf tobacco.....	5,057
Dealers in manufactured tobacco.....	503,414
Total number of special-tax payers.....	529,353
Special-tax payers fiscal year ended June 30, 1885.....	508,298
Increase during last fiscal year.....	21,055

STATEMENT showing the NUMBER of CIGAR MANUFACTURERS' ACCOUNTS REPORTED, the NUMBER of CIGARS and CIGARETTES REPORTED MANUFACTURED during the calendar year 1885, and the QUANTITY of TOBACCO USED THEREIN.

State and Territory.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	Number.	Pounds.	Number.	Number.
Alabama.....	31	72,041	3,138,975	
Arkansas.....	17	68,848	2,901,622	
California.....	334	3,009,171	137,679,023	26,500
Colorado.....	92	123,450	5,541,652	
Connecticut.....	314	720,501	30,665,190	
Delaware.....	39	72,644	3,247,700	
Florida.....	179	1,604,981	61,124,490	594,820
Georgia.....	49	60,271	2,458,100	
Illinois.....	1,387	3,714,165	162,523,983	984,460
Indiana.....	501	925,446	40,352,041	
Iowa.....	299	1,045,803	44,248,861	
Kansas.....	186	364,198	15,526,550	
Kentucky.....	260	735,956	32,092,580	
Louisiana.....	153	851,834	38,332,337	8,977,240
Maine.....	68	102,155	4,368,867	
Maryland.....	791	2,388,863	89,630,536	130,464,580
Massachusetts.....	559	2,132,817	90,992,520	1,879,840
Michigan.....	653	1,997,968	84,758,033	3,281,330
Minnesota.....	193	620,552	26,976,450	
Missouri.....	692	1,322,632	57,440,754	
Montana.....	9	10,812	480,400	
Nebraska.....	141	276,035	12,283,290	
Nevada.....	3	7,991	335,550	
New Hampshire.....	44	76,050	3,364,246	263,500
New Jersey.....	864	1,335,978	61,211,349	
New York.....	5,312	25,964,265	1,089,212,564	881,854,440
North Carolina.....	23	232,106	2,213,515	51,705,250
Ohio.....	1,632	5,597,225	253,409,526	
Oregon.....	23	24,973	952,475	
Pennsylvania.....	5,064	16,779,724	775,165,146	310,950
Rhode Island.....	73	209,059	9,876,374	
South Carolina.....	23	26,497	960,725	
Tennessee.....	36	66,978	2,818,675	
Texas.....	56	111,208	4,092,915	
Vermont.....	23	76,061	3,331,268	
Virginia.....	172	1,123,742	40,330,464	
West Virginia.....	154	758,187	41,921,925	
Wisconsin.....	512	1,977,730	83,702,140	

RECAPITULATION.

Accounts reported on Form 144.....	20,961
Pounds of leaf tobacco used.....	76,648,997
Cigars reported manufactured.....	3,293,662,997
Cigarettes reported manufactured.....	1,079,542,910

**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, 1885, 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.	Number of factories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Arkansas.....	8	72,552	255		2,075	6,303	2,363		85,416
California.....	9	25,057	105,245	130				11,435	141,867
Colorado.....	1		162						162
Delaware.....	2	2,108,582		119,069	24	140		287,547	2,515,362
Georgia.....	10	114,434	563		6,492	6,977	4,561	5,012	138,039
Illinois.....	35	6,669,426	451,996	370,547	527,289	997,791	456,814	664,583	10,138,446
Indiana.....	13	36,031	8,720		703	2,001	337		47,792
Iowa.....	2	285,538	10,206	68,248	3,411	7,560	1,760	28,832	405,555
Kansas.....	1	39,874	2,408		164	2,200	306	8,252	53,204
Kentucky.....	62	14,790,777	43,445		2,618,605	2,298,285	985,876	177,016	20,914,004
Louisiana.....	43	2,806,145	19,108		23,392	3,786	9,388	1,050	2,862,539
Maryland.....	10	5,651,706	537,103	1,010,022	138,146	176,712	185,795	684,013	8,383,497
Massachusetts.....	9	658,768	47,696	12,551	73,642	77,747	24,542	84,699	979,045
Michigan.....	8	6,220,785	633,461	474,868	620,129	934,457	482,394	459,324	9,825,418
Minnesota.....	2	4,907	19,401	6,400					30,708
Missouri.....	74	26,943,588	1,423,036	1,110,597	4,631,228	3,528,617	1,248,748	557,931	39,443,745
New Jersey.....	13	20,663,689	720,000	529,570	3,054,717	2,625,741	1,372,061	2,844,086	31,810,464
New York.....	99	14,647,936	2,958,116	178,212	1,500,232	1,108,671	1,232,796	839,223	22,465,186
North Carolina.....	201	18,190,099	128,377	441,377	641,259	301,537	355,465	1,378,854	21,436,918
Ohio.....	42	11,281,730	161,986	548,597	2,301,923	2,012,539	408,545	391,717	17,107,037
Pennsylvania.....	35	3,583,576	97,861	66,417	26,895	6,203	87,414	191,223	4,059,589
Tennessee.....	33	1,155,215	7,420		73,119	30,042	1,165	8,343	1,275,304
Texas.....	2	10,581							10,581
Virginia.....	218	53,559,236	698,890	28,753	2,708,559	2,641,401	2,410,286	1,086,920	63,133,985
West Virginia.....	8	116,069	658,214		5,874	9,874		17,284	806,815
Wisconsin.....	6	4,523,497	44,493	841,488	100,091	290,357	128,416	212,802	6,146,144
Total.....	906	194,164,798	8,778,702	5,806,846	19,057,369	17,068,961	9,399,032	9,942,014	264,217,722

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

H. Ex. 2—28

States.	Tobacco, manufactured.										
	Plug.	Fine-cut.	Smoking.	Snuff.	Total manu- factured.	Tobacco on hand Janu- ary 1, 1885.	Total to- bacco to be accounted for.	On hand un- sold Janu- ary 1, 1886.	Exported.	Sold during year 1885.	Stamps re- quired for sales.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arkansas .....	61, 878		2, 642		64, 520	56, 764	121, 284	35, 789	254	85, 241	\$6, 819 28
California .....			117, 139	300	117, 439	167, 395	284, 834	35, 163	75, 277	174, 394	13, 951 52
Colorado .....			43		43		43			43	3 44
Delaware .....	1, 743		82	2, 191, 238	2, 193, 063	53, 085	2, 246, 148	87, 313		2, 158, 835	172, 706 80
Georgia .....	99, 139				99, 139	33, 582	132, 721	43, 628	14, 882	74, 211	5, 936 88
Illinois .....	2, 321, 300	2, 733, 125	3, 787, 090	87, 420	8, 923, 935	316, 783	9, 245, 718	280, 580	4, 573	8, 960, 565	716, 845 20
Indiana .....	7, 514		14, 146	15, 596	37, 256	23, 851	61, 107	30, 085	6	31, 016	2, 481 28
Iowa .....		28, 720	354, 991	875	384, 586	17, 969	402, 555	17, 081		385, 474	30, 837 92
Kansas .....	23, 447		7, 858		31, 305	15, 247	46, 552	20, 853		25, 699	2, 055 92
Kentucky .....	14, 720, 147	943, 821	881, 054	61, 184	16, 606, 206	709, 040	17, 315, 246	1, 088, 009	35, 892	16, 191, 345	1, 295, 307 60
Louisiana .....		1, 784, 494	233, 029	147, 840	2, 165, 363	371, 712	2, 537, 075	360, 735	132, 432	2, 043, 968	163, 512 64
Maryland .....		229, 141	6, 355, 297	323, 437	6, 907, 875	321, 500	7, 229, 375	247, 596	10, 531	6, 971, 248	557, 699 84
Massachusetts .....	596, 321	120	60, 357	27, 533	684, 331	135	684, 466	865	30, 189	653, 412	52, 272 96
Michigan .....	921, 131	2, 737, 664	5, 694, 811		9, 353, 606	241	9, 353, 847	17, 557	3, 442	9, 332, 848	746, 627 84
Minnesota .....			29, 735		29, 735	2, 589	32, 324	5, 978		26, 346	2, 107 68
Missouri .....	27, 394, 566	301, 977	4, 864, 221	99, 506	32, 660, 270	2, 059, 387	34, 719, 657	2, 834, 215	50, 092	31, 835, 350	2, 546, 828 00
New Jersey .....	14, 834, 074	3, 143, 451	4, 002, 631	2, 524, 986	24, 505, 142	58, 527	24, 563, 669	68, 546	185, 537	24, 309, 586	1, 944, 766 88
New York .....	4, 833, 574	3, 542, 523	9, 410, 101	230, 297	18, 016, 495	185, 764	18, 202, 259	140, 729	2, 917, 165	15, 144, 365	1, 211, 549 20
North Carolina .....	10, 131, 021		4, 035, 277		14, 166, 298	3, 385, 032	17, 551, 330	5, 192, 464	102, 861	12, 256, 005	980, 480 40
Ohio .....	9, 897, 762	1, 548, 813	2, 659, 671	21, 469	14, 127, 715	719, 060	14, 846, 775	623, 701	13, 522	14, 209, 552	1, 136, 764 16
Pennsylvania .....	3, 305	38, 445	2, 500, 126	723, 830	3, 265, 706	97, 308	3, 363, 014	94, 355	4, 725	3, 263, 934	261, 114 72
Tennessee .....	861, 249		51, 266	58, 659	971, 174	346, 420	1, 317, 594	467, 984	5, 481	844, 129	67, 530 82
Texas .....			9, 236		9, 236		9, 236			9, 236	738 88
Virginia .....	44, 086, 437		1, 122, 923	17, 050	45, 226, 410	8, 978, 626	54, 205, 036	11, 545, 173	10, 019, 765	32, 640, 098	2, 611, 207 84
West Virginia .....	26, 526		771, 129		797, 655	32, 394	830, 499	59, 511		770, 538	61, 643 04
Wisconsin .....	4, 290	1, 035, 227	4, 674, 830	3, 005	5, 717, 452	41, 484	5, 758, 936	70, 185	625	5, 688, 126	455, 050 08
Total .....	130, 825, 424	18, 067, 621	51, 639, 185	6, 534, 225	207, 066, 955	17, 993, 895	225, 060, 850	23, 368, 095	13, 607, 251	188, 085, 524	15, 046, 840 32

COMMISSIONER OF INTERNAL REVENUE.

## DIRECT TAX.

Claims for surplus proceeds of the sale of lands under the direct tax laws, for the 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, 1885.....	9
Number of claims received during the year.....	23
Number of claims reopened during the year.....	5
Total .....	37
Number of claims examined and disposed of during year.....	35
Number of claims pending July 1, 1886 .....	2
Amount paid during the year ending June 30, 1886 .....	\$8,222 67

## 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, 1885.....	1
Number received during the year.....	2
Total .....	3
Number of claims examined and disposed of.....	3

## CLAIMS FOR TAX, PENALTY, OR INTEREST.

Number of claims under section 4, act of February 25, 1867, for refund of tax, penalty, or interest alleged to have been illegally collected by the direct-tax commissioners, on hand July 1, 1885 .....	None
Number received during the year .....	27
Number disposed of during the year.....	23
Number of claims pending July 1, 1886 .....	4

By the act of August 5, 1861 (12 Stat., 295), 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.

The amount of direct tax still due is \$2,568,928.66.

The following table shows the States from which it is due, and their original quotas:

State.	Quota.	Amount due.	State.	Quota.	Amount due.
Alabama .....	\$529,313 33	\$511,028 30	South Carolina.....	\$363,570 67	\$141,174 31
Arkansas .....	261,286 00	107,184 82	Tennessee.....	669,498 00	277,493 52
Colorado .....	22,905 33	715 37	Texas .....	355,106 67	174,265 16
Florida .....	77,522 67	72,762 37	Utah .....	26,982 00	26,982 00
Georgia .....	584,367 33	466,384 44	Virginia .....	729,071 02	286,662 03
Mississippi .....	413,084 67	302,046 21	Washington Ter....	7,755 33	3,487 17
North Carolina.....	576,194 67	198,742 06			

The question whether the United States has a right to apply money due a State as a set-off against the quota of direct taxes apportioned to the State by the direct-tax act of August 5, 1861, is involved in a suit now pending in the Court of Claims, entitled "The State of Louisiana *vs.* The United States, No. 15295."

If this should be decided against the Government there would be additions to the above figures, as it has been the practice of the accounting officers of the Treasury, instead of paying claims adjusted in favor



of States which appear on the books of the Treasury as indebted to the United States on account of direct tax, to set off the amount due as against any unpaid quota of direct tax.

Bills are pending before Congress proposing to remit the amounts due, and to reimburse to the States and Territories the amounts which have been paid. If these bills do not pass, I suggest that the question whether the United States has now any remedy for the collection of the tax remaining unpaid be taken into consideration.

As recommended by this office an examination has been made of the direct-tax accounts by a commission consisting of three clerks representing this office, the Fifth Auditor's and First Comptroller's, whose report, dated February 20, 1886, has been published in H. R. Executive Document No. 158, first session Forty-ninth Congress. I understand an adjustment of the direct-tax accounts on the basis of the figures furnished in this report is being made. I recommend that after the accounts are finally adjusted suits be instituted on the bonds of the delinquent commissioners for recovery of amounts collected by them and not accounted for, unless in your opinion such action is for any reason deemed undesirable.

#### SCHOOL FARMS.

The amounts collected as rents of school farms now held by the United States in Beaufort County, South Carolina, under the direct-tax laws, for the year 1885, were as follows:

Amount collected .....	\$526 55
Commissions.....	41 92

Deposited to the credit of the Secretary of the Treasury.....	484 63
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An act (H. R. 2252) providing for the redemption and sale of the school-farm lands passed the House of Representatives at the last session of Congress, and is now pending in the Senate.

### ABATEMENT, REBATE, AND REFUNDING CLAIMS.

#### ABATEMENT CLAIMS.

On the 1st of July, 1885, there were pending 181 claims for abatement of taxes assessed, amounting to \$93,776.20, and during the year 3,070, amounting to \$1,520,317.95, were presented.

Of these, 2,333 claims, amounting to \$915,190.26, have been allowed by this office; and 692 claims, amounting to \$552,182.55, have been rejected or returned for amendment.

This left 226 claims for abatement still pending on the 30th of June, 1886, amounting to \$146,721.34.

Since that date and up to the 1st of October, 1,065 other claims have been filed, amounting to \$556,765.39; 804 have been allowed, amounting to \$418,410.34, and 277 rejected or returned for amendment, amounting to \$203,935.90; and on the 1st day of October, 1886, 210 claims for abatement were pending, amounting to \$81,140.49.

#### REBATE CLAIMS.

On the 1st of July, 1885, there were pending 2 claims for rebate, amounting to \$124.45.

During the fiscal year there were presented 8 more, amounting to \$198.06.

Of these, 8, amounting to \$271.99, have been allowed, and 2, amounting to \$50.52, have been rejected or returned for amendment, leaving no claims pending. None have been received since June 30, 1886.

#### REFUNDING CLAIMS.

On the 1st of July, 1885, there were pending 183 claims for the refunding of taxes collected, amounting to \$230,689.24, and during the year 382 other claims, amounting to \$172,440.35, were presented. Of these, 166 claims, amounting to \$44,136.09, have been allowed by this office, and 188 claims, amounting to \$139,782.21, have been rejected or returned for amendment.

This left 211 claims for refunding still pending on the 30th of June last, amounting to \$219,211.29. Since that date, and up to the 1st of October, 111 other claims have been filed, amounting to \$11,258.39, and 59 rejected claims have been reconsidered, amounting to \$50,921.19; 117 have been allowed, amounting to \$53,555.27, and 54 have been rejected or returned for amendment, amounting to \$7,029.90; and on the 1st of October, 1886, 241 claims for refunding were pending, amounting to \$220,801.70.

*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 1885-'86.*

Date of sale.	When acquired.	From whom acquired.	Realty sold and where sitrated.	Amount sold for.
Oct. 13, 1885 ...	June 18, 1869..	Estate of B. N. Carter.	Lots 7, 8, 9, and 10 in block 16, Eppeler's addition to the city of Pekin, Tazewell County, Illinois.	\$40 00
May 24, 1886 ...	Aug. 10, 1870 ..	W. O. Osgood .....	Lots 9 and 10 of blocks 7, 8, and 9 of canal trustees' subdivision of section 29, township 3 north, range 14 east, being on the southwest corner of Cologne and Deering streets, Chicago, Cook County, Illinois.	100 00
<b>Total .....</b>	.....	.....	.....	<b>140 00</b>

# 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, 1886.

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	2	1,089	31	23	23				6,572		1	1	11	9	7,739
Arkansas	2	659	31	13	13		1		6,286	7			8	18	7,026
California	125	10,988	365	1	333	34	2		14,392	8	21	191	247	120	26,827
Colorado	4	2,282	48	1	70	4			4,731	1	2	29	76	65	7,313
Connecticut	22	2,874	50		258	84	17		5,991	1	12	18	131	93	9,551
Delaware	3	651	8		29				4,141	7	4	7	15	3	4,868
Florida		357	11		173	29	1	1	2,778		2		1	10	3,303
Georgia	16	2,348	59	1	44				14,163	11	6		33	24	16,705
Illinois	114	10,973	239	4	1,189	67	9		32,508	22	80	120	583	161	46,064
Indiana	13	6,082	77		474	73	19		17,403	16	28	51	171	109	24,516
Iowa	8	3,769	57		269	7	1		15,590	3	10	98	152	64	20,028
Kansas	2	2,318	19		149				12,344	1	8		83	27	14,959
Kentucky	59	3,691	227	1	255	1,079	433		9,697	71	11	29	87	29	15,663
Louisiana	25	5,484	150	1	151	34			7,697	38	44	11	45	21	13,701
Maine		951	62		62				6,018		47	3	73	7	7,168
Maryland	89	5,858	159	1	639	104	43		11,888	10	114	57	187	48	19,166
Massachusetts	51	7,678	228	1	529	64	1		18,323	10	114	38	393	182	27,612
Michigan	11	6,060	54		527	13	1		17,109	7	75	107	184	96	24,263
Minnesota	11	4,006	19	1	167	4			9,413	3	9	116	130	67	13,958
Mississippi		1,037	3		3				6,952				207	8	8,246
Missouri	54	6,438	180	3	615	77	36		17,773	62	14	59	169	106	25,501
Montana	1	1,715	56		10				2,405		2	47	67	30	4,333
Nebraska	3	2,750	56		140	1			10,031		6	54	85	92	13,418
Nevada	1	784	14		3				1,597		1	33	18	4	2,435
New Hampshire	1	1,141	6		36				2,767		23	5	157	44	4,150
New Jersey	30	7,553	64	1	727	40			15,775	13	94	48	384	134	24,863
New Mexico	4	1,693	47		2				2,396		1	23	23	41	4,230
New York	296	31,908	850	3	4,403	471	7		65,191	101	395	324	2,473	502	104,924
North Carolina	7	1,917	22		21	358	82		9,212	189	57		33	22	11,920
Ohio	84	16,758	340	2	1,515	336	102		34,949	39	185	147	285	239	54,981
Oregon	6	1,750	38		17	16	1		4,454		2		105	11	6,478

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 Territories of Washington and Alaska.

## NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT showing the NUMBER of PERSONS who paid SPECIAL TAXES in the SEVERAL STATES and TERRITORIES, &amp;c.—Continued.

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.
Pennsylvania.....	234	18,809	421	3	4,115	307	89	.....	51,849	31	315	361	751	314	77,599
Rhode Island.....	10	1,425	36	.....	66	1	.....	.....	3,758	.....	22	3	62	21	5,404
South Carolina.....	1	938	25	.....	19	.....	1	.....	6,037	1	1	2	17	11	7,053
Tennessee.....	14	1,932	60	.....	29	251	84	.....	8,577	34	21	2	32	27	11,063
Texas.....	13	3,223	56	.....	58	4	1	1	15,045	2	5	10	586	142	19,146
Vermont.....	.....	516	1	.....	19	1	.....	.....	2,439	1	3	.....	49	7	3,036
Virginia.....	15	2,649	44	.....	137	395	73	.....	7,364	166	6	2	23	23	10,897
West Virginia.....	5	816	11	.....	112	22	24	.....	4,200	11	.....	8	38	5	5,252
Wisconsin.....	40	6,126	84	.....	539	61	3	.....	14,010	9	51	201	236	86	21,446
Total.....	1,376	190,121	4,290	24	18,000	3,938	1,030	2	501,819	875	1,697	2,292	8,409	3,012	736,885
Total for special-tax year 1885.....	1,307	182,318	4,199	20	16,337	3,870	960	1	472,589	903	1,548	2,230	8,676	2,705	697,663

## DISTILLED SPIRITS.

## DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1886:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	3	2			147	147	150	149
Arkansas.....	24	20			40	40	64	60
California.....	2	1			229	210	231	211
Connecticut.....	1	1			90	90	91	91
Colorado.....	1	1					1	1
Delaware.....	1				38	38	39	38
Georgia.....	52	48			322	320	374	368
Illinois.....	20	20			19	19	39	39
Indiana.....	13	12			36	36	49	48
Iowa.....	1	1			6	6	7	7
Kansas.....	1	1			1	1	2	2
Kentucky.....	319	254	1	1	505	505	825	760
Louisiana.....					10	9	10	9
Maryland.....	23	21			4	4	27	25
Massachusetts.....	1	1	7	7	13	12	21	20
Missouri.....	31	25			43	43	74	68
Mississippi.....					5	5	5	5
Nebraska.....	3	2					3	2
New Hampshire.....			1	1	2	2	3	3
New Jersey.....	1	1			94	91	95	92
New Mexico.....					6	6	6	6
New York.....	2	2			74	74	76	76
North Carolina.....	341	307			1,549	1,549	1,890	1,856
Oregon.....	1	1			10	10	11	11
Ohio.....	35	35			33	33	68	68
Pennsylvania.....	109	76			28	28	128	104
South Carolina.....	17	15			31	31	48	46
Tennessee.....	81	59			298	298	379	357
Texas.....	4	4			26	26	30	30
Vermont.....					3	3	3	3
Virginia.....	43	31			1,301	1,301	1,344	1,332
West Virginia.....	6	4			138	138	144	142
Wisconsin.....	5	5					5	5
Total.....	1,132	950	9	9	5,101	5,075	6,242	6,034

## FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of FRUIT DISTILLERIES REGISTERED and OPERATED during the FISCAL YEAR ended June 30, 1886, by COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama.....	147	147	New Mexico.....	6	6
Arkansas.....	40	40	New York:		
California:			Fourteenth district.....	35	35
First district.....	114	108	Fifteenth district.....	15	15
Fourth district.....	115	102	Twenty-first district.....	9	9
Connecticut.....	90	90	Twenty-eighth district.....	15	15
Delaware.....	38	38	North Carolina:		
Georgia.....	322	320	Fourth district.....	318	318
Illinois:			Fifth district.....	444	444
Fourth district.....	9	9	Sixth district.....	787	787
Thirteenth district.....	10	10	Oregon.....	10	10
Indiana:			Ohio:		
Sixth district.....	6	6	Sixth district.....	6	6
Seventh district.....	27	27	Tenth district.....	6	6
Eleventh district.....	3	3	Eleventh district.....	14	14
Iowa:			Eighteenth district.....	7	7
Second district.....	3	3	Pennsylvania:		
Fourth district.....	3	3	First district.....	20	20
Kansas.....	1	1	Ninth district.....	1	1
Kentucky:			Twelfth district.....	3	3
Second district.....	131	131	Nineteenth district.....	2	2
Fifth district.....	51	51	Twenty-second district.....	2	2
Sixth district.....	2	2	South Carolina.....	31	31
Seventh district.....	73	73	Tennessee:		
Eighth district.....	248	248	Second district.....	97	97
Louisiana.....	10	9	Fifth district.....	201	201
Maryland.....	4	4	Texas:		
Massachusetts:			First district.....	1	1
Tenth district.....	13	12	Third district.....	3	3
Missouri:			Fourth district.....	22	22
First district.....	28	28	Vermont.....	3	3
Fourth district.....	4	4	Virginia:		
Sixth district.....	11	11	Second district.....	317	317
Mississippi.....	5	5	Fourth district.....	598	598
New Hampshire.....	2	2	Sixth district.....	386	386
New Jersey:			West Virginia.....	138	138
First district.....	33	30			
Third district.....	30	30	Total.....	5,101	5,075
Fifth district.....	31	31			

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, 1886, and the FIRST THREE MONTHS of the present fiscal year.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Totalspirit-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 .....	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
October .....	239	8	59,277	235,198	7,413	6,303	241,501
November .....	298	10	73,467	292,088	10,053	8,547	300,635
December .....	389	9	70,677	275,845	9,786	8,276	284,121
January .....	468	9	77,494	295,796	8,089	6,876	302,672
February .....	509	8	79,969	310,901	5,960	5,066	315,967
March .....	559	9	85,697	327,589	5,928	5,041	332,630
April .....	595	7	85,300	325,019	5,583	4,746	329,765
May .....	603	8	92,039	321,607	7,369	6,265	327,872
June .....	501	6	69,530	253,852	7,458	6,340	260,192
July .....	363	6	47,208	183,629	6,405	5,445	189,074
August .....	297	7	37,270	146,123	9,791	8,321	154,444
September .....	305	9	46,180	181,223	8,853	7,524	188,747

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880, 1881, 1882, 1883, 1884, 1885, AND 1886.

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 1886, inclusive.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Totalspirit-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	8,914	7,424	196,732
September 1, 1885 .....	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886 .....	305	9	46,180	181,223	8,853	7,524	188,747

\* \* \* \* \*

## COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1886, was 1,132, of which number 950 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1885, were 1,195 and 918, respectively, showing a decrease during the last fiscal year of 63 in the number registered, and an increase of 32 in the number operated.

The decrease in the number registered (as well as a decrease in the number operated) occurs in the class of distilleries having the smaller capacities for the production of spirits, there having been a falling off of 74 in the number of distilleries of this class registered, and of 5 in the number operated.

In the larger distilleries there was an increase of 11 in the number registered, and an increase of 37 in the number operated.

During the fiscal year ended June 30, 1885, 958 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 731, or 76 per cent., were operated.

Of the larger distilleries, having daily capacities varying from 60 bushels to several thousands bushels per diem, 237 were registered, and 187, or 79 per cent., were operated.

During the fiscal year ended June 30, 1886, 884 of the smaller distilleries were registered, and 726, or 82 per cent., were operated. Of the large distilleries, 248 were registered, and 224, or 90 per cent., were operated.

There were 9 rum distilleries registered, and 9 operated, the same number reported for the previous fiscal year.

There were 5,101 fruit distilleries registered, and 5,075 operated, an increase of 806 in the number registered, and 830 in the number operated during the previous year.

\* \* \* \* \*

## COMPARATIVE STATEMENT of MATERIALS USED AND SPIRITS PRODUCED during the last NINE (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, 049, 166	2, 801, 307	2, 243, 455
1880 .....	24, 006, 559	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
1886 .....	19, 195, 332	78, 544, 428	2, 308, 130	1, 799, 952
Total .....	190, 806, 299	729, 161, 915	22, 399, 441	17, 502, 957
Average .....	21, 200, 699	81, 017, 990	2, 488, 826	1, 944, 773

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1886 (19,195,332 bushels), is an increase of 1,330,129 bushels over the amount used in the preceding fiscal year



(17,865,203 bushels), and is 2,005,361 bushels less than the average (21,200,699 bushels) for the last nine years.

The number of gallons of spirits produced from grain during the year (78,544,428) shows an increase of 5,710,230 gallons over the product (72,834,198 gallons) of the year ended June 30, 1885, and is 2,473,562 gallons less than the average product (81,017,990) for the last nine years.

The yield of spirits from each bushel of grain is 4.091 gallons, showing a continued advance. The yield for the two preceding years was 4.076 for 1885 and 3.895 for 1884.

The quantity of molasses used for the production of rum during the fiscal year (2,308,130 gallons) shows a decrease of 411,286 gallons from the quantity used in the previous year (2,719,416 gallons), and is 180,696 gallons less than the average (2,488,826 gallons) for the last nine years.

The quantity of rum distilled from molasses during the fiscal year (1,799,952 gallons) shows a decrease of 281,213 gallons from the product of the previous fiscal year, and is 144,821 gallons less than the average product (1,944,773 gallons) for the last nine years.

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The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

State.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama.....				50	50	2,500	2,500
Arkansas.....	129	245+	31,687	617	59+	36,774	68,461
California.....				1,006	210	211,260	211,260
Connecticut.....	86	200	17,200				17,200
Georgia.....	286	262+	74,950	1,794	99+	178,280	253,230
Illinois.....	18,799	232+	4,362,142				4,362,142
Indiana.....	5,003	207+	1,159,350	180	91+	16,500	1,175,850
Iowa.....	2,301	474	1,090,674				1,090,674
Kansas.....	97	300	29,100	42	90	3,780	32,880
Kentucky.....	20,271	189+	3,850,113	10,652	104+	1,108,911	4,959,024
Maryland.....	153	130+	17,400	314	53+	16,653	34,053
Massachusetts.....	60	300	18,000	40	200	8,000	20,000
Missouri.....	987	132	130,284	730	88+	64,665	194,949
Nebraska.....	1,804	232+	420,000				420,000
New Jersey.....	504	200	100,800				100,800
New York.....	560	150	84,000				84,000
North Carolina.....	472	150	70,800	2,750	73+	200,885	271,685
Ohio.....	4,521	281+	1,272,229	442	162+	72,010	1,344,239
Oregon.....				218	70	15,260	15,260
Pennsylvania.....	1,112	165+	183,940	7,491	73+	548,761	732,701
South Carolina.....	23	117+	2,700	195	47+	9,270	11,970
Tennessee.....	625	271+	169,850	1,606	96+	154,935	324,785
Texas.....	45	300	13,500	20	30	600	14,100
Virginia.....	73	164+	12,000	411	82+	33,950	45,950
West Virginia.....	21	97+	2,049	334	10+	3,402	5,451
Wisconsin.....	849	240+	204,430	12	200	2,400	206,830
Total.....	59,361		13,317,198	28,904		2,688,796	16,005,994

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.....	59,361
Average increase in weight of cattle.....	pounds.. 224+
Total increase in weight of cattle.....	13,317,198
Number of hogs fed at registered grain distilleries in the United States.....	28,904
Average increase in weight of hogs.....	pounds.. 93+
Total increase in weight of hogs.....	2,688,796
Total number of cattle and hogs fed.....	88,265
Average increase in weight of cattle and hogs.....	pounds.. 181+
Total increase in weight of cattle and hogs.....	16,005,994

\* \* \* \* \*

## DIVISION OF ASSESSMENTS.

\* \* \* \* \*

## INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (80,344,380 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1886, is more than the production (74,915,363 gallons) of the year 1885 by 5,429,017 gallons.

The increase is distributed among the different kinds known to the trade as follows:

Increase in the production of—		Gallons.
Bourbon whisky .....		7,041,069
Rye whisky .....		2,514,497
Gin .....		17,146
Total increase .....		9,572,712
Decrease in the production of—		Gallons.
Alcohol .....		2,189,039
Rum .....		281,213
High wines .....		839,641
Pure, neutral, or cologne spirits .....		565,801
Miscellaneous .....		268,001
Total decrease .....		4,143,695
Net increase .....		5,429,017

*NUMBER and LOCATION of all DISTILLERIES in the UNITED STATES at which SPIRITS were PRODUCED from MATERIALS (mostly grain) OTHER THAN APPLES, PEACHES, and GRAPES, during the year ended June 30, 1886.*

[NOTE.—In the subjoined statement, each distillery is indicated by its serial number and also by the number of the internal revenue collection district, when the State is subdivided into two or more such districts. In order that the spirits-producing sections of the country may be the more readily seen, the numbers of the distilleries in the several sections of each State are grouped together, each State for this purpose being divided into nine sections, as follows: The central, northern, northeastern, eastern, southeastern, southern, southwestern, western, and northwestern. Thus it will be seen that the only producing grain distilleries in Alabama are located in the northeastern part, the one in California in the western part, the one in Colorado in the northern part, the one in Iowa in the central part, the one in Kansas in the southern part, the one in Nebraska in the eastern part, the one in New Hampshire in the southeastern part, and the one in New Jersey in the central part.]

ALABAMA.—Distillery No. 9 at Cross Plains, and 12 at Davisville, Calhoun County; and No. 11 Edwardsville, Cleburne County, all in the northeastern part of the State.

ARKANSAS.—*In the northern part:* No. 72 at Williford, Sharp County; 99 Franklin, Izard County; 100 Marshall, Searcy County; 117 Yellville, Marion County; 120 near Batesville, Independence County. *Northwestern:* 18 Springdale, Washington County; 32 Osage Mills, 88 Logan, 118 Nebo, and 119 Pettigrew Mills, Benton County; 91 Francis, Boone County; 114 Hindsville, Madison County. *Western:* 54 Dardanelle, Yell County. *Southwestern:* 105 Kirby, Pike County; *Central:* 5 Social Hill, Hot Springs County, and 57 Conway, Faulkner County.

CALIFORNIA.—First district: No. 3 the only distillery, at Antioch, Contra Costa County, in the western part of the State.

COLORADO.—No. 3 Bellevue, Larimer County, a single distillery, and in the northern part.

CONNECTICUT.—But one distillery, No. 1 at Warehouse Point, Hartford County, in the northern part.

GEORGIA.—*In the northern part:* Nos. 9 and 13 at Canton, Cherokee County; 1105 Cherokee Mills, Cherokee County; 14 Gainesville, 20 Gillsville, and 808 Lula, Hall County; 22 High Shoals, and 638 Loganville, Walton County; 23 Stone Mountain, De Kalb County; 28 Marietta, and 253 Vining, Cobb County; 34 Centreville, and 284 Lawrenceville, Gwinnett County; 234 Hot House, and 369 Morganton, Fannin County; 279 Hoschton, and 793 Pendergrass, Jackson County; 298 Roy, 398 Tails Creek, and 421 and 444 Cartecay, Gilmer County. *Northwestern:* No. 1 at Hampton, Clayton, County; 3 Rising Fawn, Dade County; 18 Summerville, Chattooga County; 87 Carter's, Murray County; 510 Rome, Floyd County. *Western:* No. 21 at Griffin, Spalding County; 28 and 884 Newman, and 221 Grantville, Coweta County; 226 Palmetto, Campbell County; 292 Tallapoosa, Haralson County;

- 645 Fayetteville, Fayette County. *Southern*: No. 5 at Tate, 246 near Jasper, 325 at Jasper, 364 Mineral Springs, Pickens County. *Northeastern*: Nos. 12 and 392 at Clarksville, Habersham County. *Central*: Nos. 19 and 350 at Covington, Newton County, and 58 at Madison, Morgan County.
- ILLINOIS.**—*In the northern part*: Second district, No. 7 at Rockford, Winnebago County. *Northeastern*: First district, Nos. 3, 5, 6, 7, 9, and 38 Chicago, Cook County. *Southwestern*: Thirteenth district, No. 2 Lebanon, Saint Clair County. *Central*: Fifth district, Nos. 1, 3, 4, 5, 7, 8, 9, 11, and 12 Peoria, Peoria County. Eighth district, Nos. 1 and 3 Pekin, Tazewell County.
- INDIANA.**—*Southeastern*: Sixth district, No. 4 at Aurora, 7, 8, and 9 Lawrenceburg, and 13 Harrison, Dearborn County. *Southern*: Sixth district, No. 14 Mitchell, Lawrence County; seventh district, No. 2 Tell City, Perry County. *Western*: Seventh district, No. 1 Terre Haute, Vigo County. *Central*: Sixth district, No. 1 Shelbyville, and 3 Waldron, Shelby County.
- IOWA.**—*Central part*: One distillery, in second district, No. 2 at Des Moines, Polk County.
- KANSAS.**—*Southern part*: Has one distillery, No. 27 at Newton, Harvey County.
- KENTUCKY.**—*Southern part*: Second district, No. 4 at Memphis Junction, and 83 Smith's Grove, Warren County; 41 at Nabob, 46 Roseville, 58 and 80 Glasgow, Barren County; 43 near Tompkinsville, Monroe County; 61 near Franklin 76 at Franklin, Simpson County; Nos. 70 and 80 near Scottsville, Allen County. *Southwestern*: No. 38 Dennis, and 81 Dallam's Creek, Logan County; 53 Cold Water, Calloway County. *Western part*: No. 3 near Owensborough, Nos. 2, 9, 10, 11, 13, 17, 30, and 33 at Owensborough, 7 Yelvington, 8 Grissom's Landing, Daviess County; 6 Uniontown, Union County; Nos. 19, 32, and 50 Henderson, Henderson County; 26 Lewisport, Hancock County; 36 South Carrollton, Muhlenberg County; 37 Caneyville, 40, 54, and 78 Leitchfield, Grayson County. *Central*: No. 140 near Mount Vernon, Rockcastle County. *Northern part*: Fifth district, Nos. 1, 2, 3, 4, 34, 78, 97, 106, 297, 353, 354, 360, 363, 364, 368, 372, 409, 412, and 414 at Louisville, and 296 Harrod's Creek, Jefferson County; 20 New Columbus, 40 Lusby's Mills, Owen County; 107 Eminence, Henry County. *Central*: No. 9 Raywick, 169 Dant, 174 and 375 Chicago, 263, 270, and 299 Lebanon, 357 Loretto, 370 Calvary, and 376 Bradfordville, Marion County; 41, 112, and 418 Tyrone, 44, 120, 166, 274, 400, and 408 Lawrenceburg, 134 Camdensville, and 236 Rippyville, Anderson County; 87, 229, 377, and 378 New Haven, 101, 146, and 271 New Hope, 111 Fairfield, 145 Deatsville, 163, 272, 276, 415, and 422 at, and 230 near, Bardstown, 240 Gethsemane, 241 Samuel's Depot, 294 and 379 Coon Hollow, 371 near Hunter's Depot, Nelson County; 163 Mount Washington, 266, 401, and 420 Clermont, Bullitt County; 355 Buffalo, La Rue County; 359 Colesberg, and 403 Elizabethtown, Hardin County; 402 Sharpville, 417 near Willisburg, Washington County; 428 Dezarn, Green County; 429 near Brushy, Taylor County. *Northern part*: Sixth district, Nos. 1, 19, and 38 at Lair, 6, 9, 15, and 35 Cynthiana, and 17 Berry, Harrison County; 2 Milldale, 7, 10, 11, and 20 Covington, Kenton County; 3 Dayton, and 33 Finchtown, Campbell County; 4 Wide Awake, 5 Carrollton, Carroll County; 8 Petersburg, Boone County; 12 near Williamstown, Grant County; 30 and 31 Butler, Pendleton County; 63 Milton, Trimble County; seventh district, Nos. 2, 4, 37, 52, 53, 91, 106, and 113 at Frankfort, and 96 Farmdale, Franklin County; 10 and 14 Paris, and 79 and 160 Millersburg, Bourbon County; 88 Sadierville, and 105 Stamping Ground, Scott County. *Northeastern*: Nos. 3, 6, and 24 Maysville, and 21 Mount Gilead, Mason County. *Eastern*: No. 123 Pomeroyton, Menifee County. *Central*: Nos. 1, 5, 12, and 54 Lexington, and 46 Yarnallton, Fayette County; No. 50 near Versailles, Woodford County. *Eastern part*: Eighth district, No. 409 at Booneville, 1069 and 1176 Traveller's Rest, Owsley County; 415 Campton, and 809 Hazel Green, Wolf County; 1067 Lewellen, Lee County; 1163 Jackson, Breathitt County. *Southeastern*: No. 685 Houses's Store, 1146 Larue, 1149 and 1168 Bengé P. O., Clay County; 746 Lot, Whitley County. *Southern*: No. 815 Valley Oak, 953 and 1070 Trimble, 954 Somerset, 992 and 1175 Fanbush, 1075 Science Hill, Pulaski County; 1150 Mill Springs, Wayne County. *Central*: Nos. 1 and 541 Silver Creek, 389 Waco, 397 White Hall, 978 Ruthton, Madison County; 3 and 15 Camp Nelson, 86 Nicholasville, and 61 and 1141 Ambrose, Jessamine County; 4 and 158 Danville, Boyle County; 6, 18, and 143 Bergen, 16 and 63 Harrodsburgh, and 118 McAfee, Mercer County; 17 and 552 Lancaster, and 880 Buckeye, Garrard County; 1073 and 1165 Miller's Creek, and 1074 Irvine, Estell County; 1076 Cleveland, Fayette County.
- MARYLAND.**—*Northern part*: Nos. 1 and 3 Baltimore, 6 Canton, and 2 Cockeysville, Baltimore County; 14 and 17 near Burkittsville, and 22 near Emmittsburg, Frederick County. *Northwestern*: No. 8 Grimes, 9 Reiff's P. O., 13 at, and 24 near, Leitersburg, and 23 near Indian Spring, Washington County; 10 and 20 Cumberland, and 16 Brady, Allegany County; 19 near Accident, Garrett County. *Central*: No. 4 near Clarksburg, and 18 Hyattstown, Montgomery County.

**MASSACHUSETTS.**—*Northeastern part*: Third district, No. 1 at Newburyport, Essex County. *Eastern*: 2, 8, and 9 Boston, Suffolk County; 3 Somerville, 4 East Cambridge, and 5 Medford, Middlesex County. *Western*: Tenth district, No. 2 Agawam, Hampden County.

**MISSOURI.**—*Northeastern part*: Fourth district, No. 1 Ashton, Clarke County. *Eastern*: First district, Nos. 13 Farmington, Saint Francois County. *Southeastern*: No. 8 Oak Ridge, and 20 Kureville, Cape Girardeau County; 12 Sedgewickville, Bollinger County; 17 Frederickton, Madison County. *Southern*: Sixth district, No. 35 Walnut Grove, Greene County; 37 Dry Glaize, Laclede County. *Southwestern*: No. 3 Bowers Mill, Lawrence County; 29 Waco, Jasper County. *Western*: No. 28 Rich Hill, Bates County; 96 Kansas City, Jackson County. *Northwestern*: No. 1 Missouri City, and 97 Liberty, Clay County; 32 Waldron, Platte County. *Central*: First district, No. 10 Edgar Springs, 11 Yancy Mills, Phelps County; fourth district, No. 45 Jackman Mills, Howard County.

**NEBRASKA.**—*Eastern part*: No. 1 Omaha, Douglas County; 2 Nebraska City, Otoe County.

**NEW HAMPSHIRE.**—*Southeastern part*: No. 1 at Portsmouth, Rockingham County.

**NEW JERSEY.**—*Central part*: Third district, No. 43 East Millstone, Somerset County.

**NEW YORK.**—*Southeastern part*: First district, No. 1 Blissville, Long Island, Queens County. *Western*: Twenty-eighth district, Nos. 2 and 3 Buffalo, Erie County.

**NORTH CAROLINA.**—*Northern part*: Fourth district, No. 1429 at Franklinton, Franklin County. Fifth district, Nos. 2, 998, 1365, 1480, and 1616 Gibsonville, 513 Oak Ridge, 741 Shaw's Mill, 1014, 1099, and 1234 Julian, 1859 Plain, Guilford County; 7, 1206, 1623, and 1850 Winston, 97 Lewisville, 672 Bethania, 1179, 1361, and 2875 Kernersville, Forsyth County; 10 Big Rock, 1485 Young's Cross Roads, 1834 Tally Ho, Granville County; 36, 704, 1487, and 1855 Hillsborough, 1474 Bingham's School, Orange County; 169 Company's Shops, 379 and 1854 Rock Creek, 1345 Loy's Shops, and 1534 Curtis Mills, Alamance County; 623 Holloway's, Person County; 1203 Adelaide, 1856 Simpson's Store, Rockingham County; 1488 University Station, Durham County. *Northeastern*: Fourth district, No. 1533 Elizabeth City, Pasquotank County. *Eastern*: No. 3 Washington, 9 Pantego, Beaufort County; 1531 Bell's Ferry, Pitt County. *Southern*: Fourth district, Nos. 1392 and 1426, Clinton, Sampson County. Fifth district, No. 1617, Laurinburg, Richmond County. *Central*: Fourth district, No. 155 Eagle Rock, Wake County; 1427 Selma, 1464 Pleasant Grove, 1532 Glenmore, 1535 Milo, Johnston County. Fifth district, Nos. 425, 594, 795, 1013, 1350, 1472, 1486, 1848, 1851, and 1857 Lexington, 1370 Welcome, 1835 Abbott's Creek, 1846 Midway, Davidson County; 1197 Manley, Moore County; 1355 Foust's Mills, Randolph County.

**OHIO.**—*Northern part*: Tenth district, No. 4 Monroeville, Huron County; 20 Milan, Erie County; 51 Tiffin, Seneca County; Eleventh district, No. 4 Monroeville, Huron County; Eighteenth district, No. 18 Wooster, Wayne County. *Northeastern*: Eighteenth district, No. 10 Petersburg, and 33 New Springfield, Mahoning County; 16 Cairo, Stark County. *Eastern*: No. 1 Powhatan Point, Belmont County; 2 Renrock, Noble County; 29 Port Washington, Tuscarawas County. *Southern*: Sixth district, No. 3 Lynchburg, Highland County. Eleventh district, No. 1 Portsmouth, Scioto County. *Southwestern*: First district, Nos. 1, 3, 4, 5, 6, 7, 9, 10, 12, and 21 Cincinnati, Hamilton County. Sixth district, No. 1 Hamilton, Butler County. *Western*: Sixth district, No. 11 Germantown, Montgomery County; Tenth district, No. 2 Troy, Miami County; Eleventh district, No. 2 Troy, Miami County. *Central*: Eleventh district, No. 5 Dreden, Muskingum County; 18 Ashley, Delaware County; 19 Levering, Knox County.

**TENNESSEE.**—*Northeastern*: Second district, No. 236 at Dugger's Ferry, Carter County; 249 Melabarger, Union County; 309 and 405 Xenophon, 316 Meadowfield, Hancock County; 312 Johnson City, Washington County; 329 Bacchus, 370 Pleasant, 406 Speedwell, Claiborne County; 337 Jacksborough, Campbell County; 345 Lee Valley, Hawkins County. *Eastern*: No. 212 Graveston, Knox County; 235 Newport, 402 Bridgeport, Cocke County; 237 Adolphus, Loudon County; 313 Mounts Cross Roads, and 318 Dandridge, Jefferson County. *Southeastern*: No. 314 Cog Hill post-office, 399 Regret, McMinn County; 388 Povo, Monroe County. *Northern part*: Fifth district, No. 9 at Nashville, Davidson County; 79, 110, and 496 near, and 524 at Springfield, Robertson County; 487 Gabbatha, Jackson County; 511 New Roses, Sumner County; 528 Clementsville, Clay County; 536 Walnut Shade, Macon County. *Southern*: No. 514 Lynchburg, Moore County; 32 Huntland, 529 near, and 534 at Winchester, and 532 near Maxwell, Franklin County; 210 Flintville, 211 Norris Creek, 388 Smithland, Lincoln County. *Central*: No. 5 McMinnville, Warren County; 62 Caldwell, 392, 393, and 515 Normandy, and 530 near Singleton, Bedford County; 516 and 533 Tullahoma, Coffee County.

**TEXAS.**—*Northeastern*: Fourth district, No. 4 at Elwood, Fannin County; 8 Ben Franklin, Delta County; 12 Will's Point Van Zandt County. *Central*: Third district, No. 1 near Heidenheimer, Bell County.

VIRGINIA.—*Western part*: Fourth district, No. 12 at Ripley's Mills, Craig County. *Southwestern*: No. 2 Independence, Grayson County; 6 near Hillsville, Carroll County; 1248 and 1415 Newport, Giles County. *Southern*: No. 1218 Cuscowilla, Mecklenburg County; 1264 Clover Depot, 1416 Paces, Halifax County; 1414 Chatham, Pittsylvania County; 1574 Rocky Mount, Franklin County. *Northern part*: Sixth district, No. 223 at Kernstown, Frederick County; 635 near Alexandria, Alexandria County; 636 Mount Olive, Shenandoah County; 694 Front Royal, Warren County; 764 Delaplane, Fauquier County; 821 State Mills, Rapahannock County. *Western*: Nos. 1 and 37 Staunton, and 522 Folly Mills, Augusta County; 6 near Lexington, and 28 and 523 Rockbridge Baths, Rockbridge County; 816 Buchanan, 822 Lithia, Botetourt County. *Central*: No. 14 Big Island, Bedford County; 15 near Ruckersville, Green County.

WEST VIRGINIA.—*Northern part*: No. 5 at Brandonville, Preston County; 6 Georgetown, Monongalia County. *Northeastern*: No. 1 Martinsburg, 2 Darkeville, Berkeley County.

WISCONSIN.—*Southeastern part*: First district, No. 2 Town of Lake, 3 Milwaukee, 5 Wauwatosa, Milwaukee County. *Eastern*: Third district, No. 1 Hartford, Washington County; 18 Silver Creek, Sheboygan County.

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INCREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits, 69,096,900 gallons, withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1886, is more than the quantity (67,649,321 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1885, by 1,447,579 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky .....	875,951
Rye whisky .....	327,135
Alcohol .....	885,348
Gin .....	44,638
Miscellaneous .....	379,096
<b>Total increase .....</b>	<b>2,512,168</b>
 Decrease in withdrawals of—	 Gallons.
Rum .....	27,928
High wines .....	1,033,486
Pure, neutral, or cologne spirits .....	3,175
<b>Total decrease .....</b>	<b>1,064,589</b>
<b>Net increase over 1885 .....</b>	<b>1,447,579</b>

If the quantity, 967,500 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 during the year ended June 30, 1886, is found to be 70,064,400 gallons, or 1,598,462 gallons more than during the previous year.

\* \* \* \* \*

DISTILLED SPIRITS, ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (1,806,868 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of 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 .....	a90, 925, 782	4, 424, 314	4.866
1886 .....	b78, 566, 767	1, 806, 868	2.299

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

b Includes 2,494,091 gallons stamped for export not actually withdrawn.

It appears from the foregoing tables that the leakage allowances under section 17 of the act of May 28, 1880, during the fiscal year ended June 30, 1886, are 2,617,446 gallons less than during the preceding year. This falling off is due partly to the increased withdrawals of alcohol, but mostly to the fact that these allowances as to the 7,750,696 gallons spirits bonded for export during the preceding year were made during that year and not during the year ended June 30, 1886, in which they were withdrawn.

\* \* \* \* \*

#### 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) gallons exported.	Percent- age of pro- duction.	Year.	Taxable (proof) gallons 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, 738	12.70+
1878 .....	5, 499, 252	9.80+	1885 .....	10, 671, 118	14.24+
1879 .....	14, 837, 581	20.63+	1886 .....	5, 646, 656	7.02+

The falling off in exportations in 1886 as compared with 1885 is due mainly to the decreased withdrawals for export of Bourbon and rye whiskies and of alcohol, although there was a decrease as to all kinds of spirits except high wines, as follows :

	Gallons.
In Bourbon whisky .....	1, 829, 179
In rye whisky .....	373, 641
In alcohol .....	2, 623, 807
In rum .....	143, 502
In gin .....	79
In pure, neutral, or cologne spirits .....	16, 172
In miscellaneous .....	40, 304
Total decrease .....	5, 026, 684
Deduct increase as to high wines .....	2, 222
Net decrease .....	5, 024, 462

\* \* \* \* \*

*STATEMENT of the QUANTITY 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, 1886.*

[In taxable gallons.]

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
<b>Dr.</b>					
1. Remaining in warehouse July 1, 1885.....	33, 123, 613	13, 650, 289	750, 419	669, 209	99, 231
2. Produced and bonded during the year.....	19, 318, 819	7, 842, 540	11, 247, 877	1, 799, 952	656, 607
Total.....	52, 442, 462	21, 492, 829	11, 998, 296	2, 469, 161	755, 838
<b>Cr.</b>					
3. { Withdrawn on payment of tax during the year.....	14, 080, 623	5, 132, 634	8, 861, 247	922, 695	675, 653
4. { Lost by leakage or evaporation in ware- house.....	1, 039, 109	547, 963	4, 074	18, 117	1, 511
5. { Withdrawn for export during the year.....	1, 946, 042	250, 368	2, 320, 361	788, 638	753
6. { Withdrawn for scientific purposes during the year.....	7, 009		20, 798		
7. { Withdrawn for transfer to manufacturing warehouse.....	4, 621	1, 512	31, 738		
8. { Lost by casualty, &c., during the year.....	4, 436	10, 764	2	10	
8. Remaining in warehouse June 30, 1886.....	35, 360, 622	15, 549, 588	760, 076	739, 761	77, 921
Total.....	52, 442, 462	21, 492, 829	11, 998, 296	2, 469, 161	755, 838

	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Total number of gallons.
<b>Dr.</b>				
1. Remaining in warehouse July 1, 1885.....	197, 404	1, 462, 577	4, 772, 144	54, 724, 916
2. Produced and bonded during the year.....	2, 396, 248	26, 538, 581	10, 543, 756	80, 344, 380
Total.....	2, 593, 652	28, 001, 158	15, 315, 900	135, 069, 296
<b>Cr.</b>				
3. { Withdrawn on payment of tax during the year.....	2, 400, 886	26, 434, 289	10, 588, 873	69, 096, 900
4. { Lost by leakage or evaporation in ware- house.....	4, 441	18, 479	173, 174	1, 806, 868
5. { Withdrawn for export during the year.....	2, 222	323, 967	14, 305	5, 646, 656
6. { Withdrawn for scientific purposes during the year.....		2, 795		30, 602
7. { Withdrawn for transfer to manufacturing warehouse.....		238, 382		276, 253
8. { Lost by casualty, &c., during the year.....			100, 185	115, 397
8. Remaining in warehouse June 30, 1886.....	186, 103	963, 246	4, 439, 363	58, 096, 620
Total.....	2, 593, 652	28, 001, 158	15, 315, 900	135, 069, 296

The above table and other statements heretofore made show that, although the tax was paid during the fiscal year ended June 30, 1886, on more than a million gallons of Bourbon and rye whiskies in excess of the quantity on which tax was paid during the next preceding fiscal year, the production in 1886 was so much greater than the withdrawals as to leave a net balance in warehouse June 30, 1886, of four million gallons greater than was on hand July 1, 1885. It will also be seen from a table on a following page that the production of all kinds of spirits was two million gallons greater during the months of July, August, and September, 1886, than during the corresponding months of 1885, while the tax-paid withdrawals were half a million gallons less. A glance at the table of exportations to foreign ports shows that the bulk of the Bourbon and rye whiskies exported in 1886 went to swell the stocks in the warehouses of Bremen, Hamburg, and Bermuda. The tendency since June 30, 1885, has been, up to the present time, to increase the stock of Bourbon and rye whiskies in distillery warehouses. The bulk of the assessments made in 1886 was to enforce the collection

of the overdue gallon-tax on spirits of these classes, and the increased production indicates that heavy assessments of this character, which empower the collector to distrain for the tax with five per cent. penalty and one per cent. per month interest, must be made during the present and future years. It has come to my notice that many distillers have organized themselves into associations, each member of which has agreed to limit his production so that the entire product of all will be not greater than that demanded by the communities supplied by them. But it is evident that unless all distillers of one kind of spirits, say Bourbon whisky, were associated, such distillers would be liable to find themselves unable to sell their spirits when the taxes become due, and therefore unable to pay the tax at that time. From the nature of things it is hardly to be expected that such a union will occur. Nor am I sure that even if all were so united the combined wisdom of the association would be sufficient to foretell the state of the markets three years hence. I am therefore constrained to again recommend to Congress that the principle of taxation which applies to all other articles taxed under internal-revenue laws be made to apply to distilled spirits; and that, as in the case of tobacco and beer, and of the new subject of taxation, oleomargarine, the tax be levied upon the spirits which shall be manufactured and sold or removed for consumption or use.

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1886, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

*SUMMARY of OPERATIONS at DISTILLERY WAREHOUSES for the year ended June 30, 1886.*

Distilled spirits—	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in warehouse July 1, 1885.....	46,974,220	
Stamped for export remaining in warehouse July 1, 1885.....	7,750,696	
Not actually in warehouse, claimed to have been lost by casualty.....	491,241	
Withdrawn for exportation, proofs of landing not received.....	9,001,879	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	92,313	64,310,149
Produced from July 1, 1885, to June 30, 1886.....		80,344,380
<b>Total.....</b>		<b>144,654,529</b>
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed).....	60,760,648	
Stamped for export, but afterwards withdrawn upon payment of tax.....	8,371,122	
Exported, proofs of landing received.....	8,169,646	
Allowed for loss by casualty.....	371,359	
Withdrawn for scientific purposes and for the use of the United States.....	30,602	
Allowed for loss by leakage or evaporation in warehouse.....	1,806,878	
Allowed for loss by leakage in transportation for export, &c.....	61,359	
Withdrawn for transfer to and received at manufacturing warehouse.....	298,549	79,870,163
Withdrawn for exportation, proofs of landing not received.....	6,410,263	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse.....	47,173	
Not actually in warehouse, claimed to have been lost by casualty.....	230,310	
Outstanding balances on seven months' export bonds.....	2,989	
All other spirits remaining in warehouse June 30, 1886.....	58,093,631	64,784,366
<b>Total.....</b>		<b>144,654,529</b>



## 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 1882, 1883, 1884, 1885, and 1886:

	1882.	1883.	1884.	1885.	1886.
	<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.....	64,648,111	89,962,645	80,499,993	63,502,551	54,724,916
Quantity of spirits produced during fiscal year.....	105,853,161	74,013,308	75,435,739	74,915,363	80,344,380
Total.....	170,501,272	163,975,953	155,935,732	138,417,914	135,069,296
Quantity of spirits withdrawn, tax-paid, during fiscal year.....	70,730,180	75,441,087	78,342,474	67,649,321	69,096,900
Quantity of spirits withdrawn for exportation during fiscal year.....	8,092,725	5,326,427	9,586,738	10,671,118	5,646,656
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.....	1,715,722	2,708,446	4,503,969	5,372,559	2,229,120
Total.....	80,538,627	83,475,960	92,433,181	83,692,998	76,972,676
Quantity of spirits remaining in warehouses at end of fiscal year.....	89,962,645	80,499,993	63,502,551	54,724,916	58,096,620

## 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 eighteen 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	Remaining June 30, 1886.....	58,096,620

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1882, OCTOBER 1, 1883, OCTOBER 1, 1884, OCTOBER 1, 1885, AND OCTOBER 1, 1886.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1882, October 1, 1883, October 1, 1884, October 1, 1885, and October 1, 1886:

States.	Gallons.				
	1882.	1883.	1884.	1885.	1886.
Alabama.....	1,240	3,134	2,400	1,847	190
Arkansas.....	8,134	20,326	40,422	38,076	37,603
California.....	332,918	260,148	124,184	42,957	22,071
Colorado.....					
Connecticut.....	15,394	6,866	13,543	20,412	15,210
Delaware.....				708	459
Georgia.....	12,020	62,254	39,220	41,958	36,981
Idaho.....	6,894				
Illinois.....	2,194,383	1,174,012	1,535,527	1,383,131	1,575,318
Indiana.....	1,664,021	1,235,690	968,910	1,239,890	1,289,801
Iowa.....	24,475	19,038	81,892	48,798	60,438
Kansas.....	34,067	21,688	11,020	12,676	9,216
Kentucky.....	59,600,469	52,219,174	35,351,017	29,558,919	34,079,071
Maryland.....	4,021,007	3,349,798	2,647,133	2,944,563	3,994,056
Massachusetts.....	471,317	493,205	542,832	537,851	616,863
Montana.....		131	2,796	446	
Missouri.....	162,457	195,316	262,349	208,600	303,142
Nebraska.....	195,203	164,322	130,942	81,913	186,990
New Hampshire.....	31,490	32,407	31,282	34,080	29,942
New Jersey.....	191,978	142,126	187,170	61,836	199,563
New York.....	345,066	242,470	302,127	439,547	528,604
North Carolina.....	88,409	154,151	189,662	88,953	126,961
Ohio.....	3,088,969	2,758,831	2,036,127	2,120,167	2,439,413
Oregon.....		2,022	8,383	16,058	18,078
Pennsylvania.....	9,464,256	8,056,339	6,723,169	6,140,093	6,629,889
South Carolina.....	2,587	12,532	17,262	10,149	14,631
Tennessee.....	1,362,493	1,527,574	1,408,658	1,133,955	992,961
Texas.....	6,434	6,340	7,033	8,498	11,538
Virginia.....	191,039	224,130	248,951	234,006	218,626
West Virginia.....	981,881	857,485	667,972	614,158	804,624
Wisconsin.....	129,730	163,852	167,563	94,113	60,579
Total.....	84,628,331	73,405,361	53,749,246	47,158,358	54,303,838

#### SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT showing by DISTRICTS the NUMBER of GALLONS of each KIND of SPIRITS REMOVED for EXPORT during the months of July, August, and September, 1886.

Districts.	Miscellaneous.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Total by districts.
First Illinois.....							6,899	6,899
Fifth Illinois.....				238,318			12,662	270,980
Sixth Indiana.....				20,658				20,658
Second Iowa.....				6,880			25,658	32,538
Fifth Kentucky.....	44	247	175					422
Sixth Kentucky.....		227		839				1,110
Seventh Kentucky.....		7,263	213					7,476
Third Massachusetts.....					319,593			319,593
Sixth Missouri.....				28,079				28,079
Nebraska.....				6,928			900	7,828
First New York.....						456		456
First Ohio.....		40	38					78
First Pennsylvania.....			118					118
Twenty-second Pennsylvania.....			81					81
West Virginia.....			4,947					4,947
Total.....	44	7,777	5,572	321,702	319,593	456	46,119	701,263

## COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity, in taxable gallons, of spirits withdrawn for export during the four months ended October 31, in the years 1879, 1880, 1881, and 1882, and during the three months ended September 30, 1883, 1884, 1885, and 1886:

Districts.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
1st California		180	441	2,526	268	879		
1st Illinois	513,097	265,050	94,309		6,680	6,629		6,899
3d Illinois	128,505	252,527	55,086					
5th Illinois	1,436,534	1,453,922	879,486	30,388	125,771	49,532	100,167	270,980
8th Illinois	214,360	812,937	183,299				6,457	
1st Indiana	25,913	68,200						
4th Indiana		13,362			16,593			
6th Indiana							1,131	20,658
7th Indiana	394,839	192,441	53,511	19,712	42,995			
2d Iowa		117,732	125,267		91,070	93,617		32,538
5th Iowa		196,729	167,792					
2d Kentucky				878	19,307	257,237	143,246	
5th Kentucky				1,777	110,329	877,852	289,755	422
6th Kentucky		1,367		2,446	38,170	241,449	137,863	1,110
7th Kentucky		139	2,747	694	102,711	737,318	317,721	7,476
8th Kentucky					22,750	157,954	207,531	
3d Maryland				11,230	28,261	57,857		
3d Massachusetts	81,062	106,216	67,068	71,663	126,885	194,228	229,916	319,593
5th Massachusetts	369,840	263,078	227,407	337,868	451			
1st Missouri						905		
6th Missouri					436	5,151	3,937	28,079
Nebraska	20,134	98,261	16,698				893	7,828
1st New York		7,909						456
1st Ohio	17,436	128,351	28,515				425	78
3d Ohio		43,953	80,637					
6th Ohio		1,938			4,398	30,582	29,151	
1st Pennsylvania					3,864			118
9th Pennsylvania						6,517		
22d Pennsylvania				10,619	9,602	90,918	32,513	81
23d Pennsylvania			292	3,772	1,848	40,893	21,145	
5th Tennessee						4,750		
West Virginia						13,083		4,947
1st Wisconsin	4,404						11,014	
Total	3,209,144	4,024,292	1,979,505	493,573	752,339	2,867,351	1,526,865	701,263

## 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, 1866:

Remaining in warehouse, July 1, 1885:	Gallons.	Gallons.	Gallons.
First district of California	225,502		
Fourth district of California	155,423		
		380,925	
Removed for export and unaccounted for July 1, 1885:			
First district of California		3,317	
			384,242
Produced and bonded during the year:			
Produced and warehoused in first district	200,790		
Produced in fourth and warehoused in first district	40,238		
		241,028	
Produced and warehoused in fourth district		88,651	
			329,679
Transferred from warehouses in fourth district to warehouses in first district			9,374
			<u>723,295</u>

Exported and accounted for during the year:	Gallons.	Gallons.	Gallons.
First district of California .....	1,766		
Fourth district of California .....	27		
		1,793	
Removed, tax-paid, during the year:			
First district of California .....	270,354		
Fourth district of California .....	110,439		
		380,793	
Loss by regauge, act of May 28, 1880:			
First district of California .....	9,613		
Fourth district of California .....	5,815		
		15,428	
			398,014
Transferred from warehouses in fourth district to warehouses in first district .....			9,374
Removed for exportation, and remaining unaccounted for June 30, 1886:			
First district of California .....	1,004		
Fourth district of California .....	529		
		1,533	
Remaining in warehouse June 30, 1886:			
First district of California .....	196,484		
Fourth district of California .....	117,890		
		314,374	
			315,907
			723,295

Of the 329,679 gallons grape brandy bonded during the fiscal year, 200,790 gallons were produced in the first district and 128,889 gallons were produced in the fourth district of California.

The total product bonded was 17,482 gallons more than in the previous year, the amount removed tax-paid was 89,532 gallons more, and the loss resulting from regauge under act of May 28, 1880, was 3,006 gallons less than in 1885.

Of the quantity in warehouse June 30, 1886, 196,484 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Searle, at San Francisco .....	71,079
No. 2. Juan Bernard, at Los Angeles .....	64,078
No. 3. George C. Carlon, at Stockton .....	5,607
No. 4. James M. Tiernan, at San Gabriel Station .....	55,720

And 117,790 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll, at Sacramento .....	46,503
No. 2. W. E. McConnell, at Santa Rosa .....	17,092
No. 3. W. A. C. Smith, at Santa Helena .....	48,821
No. 4. John Tivnen, at Sonoma .....	5,474

#### DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1886.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1886, was 98,936,651 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses .....	54,590,981
In hands of wholesale liquor dealers .....	16,057,320
In hands of retail liquor dealers .....	28,288,350
Total .....	98,936,651

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1885, and June 30, 1886, 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.
1. Removed and unaccounted for July 1, 1885 :	
Tobacco at 16 cents tax, removed under exportation bonds .....	2,080
Tobacco at 8 cents tax, removed under exportation bonds .....	1,030,291
	<u>1,032,371</u>
2. Removed during the year ended June 30, 1886 :	
Tobacco at 8 cents tax, under exportation bonds .....	13,037,474½
	<u>14,069,845½</u>
3. Exported and accounted for during the year :	
Tobacco at 16 cents tax, by judgment on exportation bonds .....	2,080
Tobacco at 8 cents tax, under exportation bonds .....	12,920,548½
Tobacco at 8 cents tax, paid on deficiencies .....	3,155
	<u>12,925,783½</u>
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1886 :	
Tobacco at 8 cents tax, under exportation bonds .....	1,144,061½
	<u>14,069,845½</u>

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars, at \$3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for July 1, 1885 .....	113,400	9,295,500
2. Removed during the year ended June 30, 1886 .....	1,427,470	134,311,180
	<u>1,540,870</u>	<u>143,606,680</u>
3. Exported and accounted for during the year ended June 30, 1886 .....	1,483,870	131,376,180
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1886 .....	57,000	12,230,500
	<u>1,540,870</u>	<u>143,606,680</u>

All the bonds for the exportation of tobacco, cigars, and cigarettes, which remain unaccounted for, were given in 1886, except for 45 pounds of tobacco withdrawn for exportation in 1884 and for 218½ pounds of tobacco exported in 1885.

INSPECTORS OF TOBACCO.

Pursuant to a recommendation made in my report for the fiscal year ended June 30, 1885, the office of inspector of tobacco was abolished, and his duties devolved upon collectors, by an act of Congress approved August 4, 1886, which took effect October 1, 1886. These duties are now being performed by collectors, or their deputies, at a reduced expense, and, so far as known, without detriment to the public interests.

## REPORT ON THE FINANCES.

*STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended June 30, 1886, and during previous years.*

Allowed, 1886.	Number of claims.	Proprietary articles.	Tobacco.	Sauif.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.
Baltimore .....	3	.....	\$1, 129 17	.....	.....	.....	.....	.....	.....
Boston .....	6	.....	.....	.....	.....	\$71 67	.....	.....	.....
Laredo .....	1	.....	.....	.....	.....	.....	\$34 20	.....	.....
Milwaukee .....	101	.....	.....	.....	.....	4, 906 65	.....	.....	.....
New Orleans .....	1	.....	31 23	.....	\$30 00	.....	.....	.....	.....
New York .....	343	.....	329 04	.....	.....	6, 874 19	36 00	.....	.....
Saint Louis .....	188	.....	68 80	.....	.....	10, 352 47	.....	.....	.....
San Francisco .....	157	.....	2, 023 84	\$1 60	631 25	1, 673 23	6, 571 80	.....	.....
<b>Total .....</b>	<b>800</b>	.....	<b>3, 582 13</b>	<b>1 60</b>	<b>661 25</b>	<b>23, 878 21</b>	<b>6, 642 00</b>	.....	.....
Allowed, 1885 .....	706	\$46 66	2, 515 80	.....	901 75	16, 192 71	3, 705 30	.....	.....
Allowed, 1884 .....	1, 090	16, 460 34	6, 053 81	82 00	5, 673 96	14, 996 30	8, 352 00	480	.....
Allowed, 1883 .....	1, 130	33, 000 69	5, 604 60	.....	5, 195 37	6, 034 16	4, 608 00	60	a\$590 92
Allowed, 1882 .....	909	33, 695 22	5, 069 36	.....	1, 406 12	3, 913 18	1, 966 50	60	.....
Allowed, 1881 .....	749	28, 483 87	8, 596 60	26 08	1, 232 43	1, 128 38	1, 161 90	220	.....
Allowed, 1880 .....	872	35, 153 86	22, 314 02	.....	1, 094 97	2, 205 42	.....	80	b888 00
Allowed, 1879 .....	744	43, 184 71	12, 113 86	.....	250 20	533 69	1, 426 92	.....	.....
Allowed, 1878 .....	562	33, 820 54	2, 537 98	.....	.....	46 25	718 90	.....	.....
Allowed, 1877 .....	751	48, 235 85	5, 819 32	.....	.....	760 12	.....	.....	c277 11

## RECAPITULATION.

Allowed, 1886.	Amount.	Allowed.	Amount.
Baltimore .....	\$1, 129 17	Allowed, 1883 .....	\$55, 092 94
Boston .....	71 67	Allowed, 1882 .....	46, 110 88
Laredo .....	34 20	Allowed, 1881 .....	40, 849 26
Milwaukee .....	4, 906 65	Allowed, 1880 .....	61, 736 27
New Orleans .....	61 28	Allowed, 1879 .....	57, 509 38
New York .....	7, 239 23	Allowed, 1878 .....	37, 123 67
Saint Louis .....	10, 421 27	Allowed, 1877 .....	55, 092 40
San Francisco .....	10, 901 72	Amount previously allowed during years 1863 to 1876, inclusive .....	6, 673, 845 00
<b>Total .....</b>	<b>34, 765 19</b>	<b>Total amount of internal-revenue drawback allowed....</b>	<b>7, 137, 586 12</b>
Allowed, 1885 .....	23, 362 22		
Allowed, 1884 .....	52, 098 41		

a Manufactured cotton exported prior to 1868.

b Machinery exported prior to 1868.

c Chairs exported prior to 1868.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1885, and June 30, 1886, respectively, and the increase or decrease on each article or occupation :

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1886.	
	June 30, 1885.	June 30, 1886.	Increase over 1885.	Decrease from 1885.
Tax on deficiencies in production of distilled spirits	\$43, 511 42	\$26, 598 18	-----	\$16, 913 24
Tax on excess of materials used in the production of distilled spirits	1, 391 52	1, 044 11	-----	347 41
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	1, 297 17	-----	-----	1, 297 17
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	7, 216, 387 22	7, 094, 334 15	-----	122, 053 07
Taxes on fermented liquors removed from brewery unstamped.	7, 133 18	22, 912 72	\$15, 779 54	-----
Tax on tobacco, snuff, and cigars removed from factory unstamped.	11, 287 53	13, 589 78	2, 302 25	-----
Tax on proprietary articles removed unstamped.	50 00	-----	-----	50 00
Assessed penalties	60, 883 28	84, 633 28	23, 750 00	-----
Legacies and successions	782 30	219 18	-----	513 12
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)	291, 938 02	221, 495 80	-----	70, 442 22
Special taxes (licenses)	48, 111 09	53, 440 66	5, 329 57	-----
Tax on income and dividends.	4, 105 67	67 50	-----	4, 038 17
Total	7, 686, 828 40	7, 518, 555 36	-----	168, 273 04

ASSESSMENTS FOR 1886.

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, 1886 :

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$1, 826 94	Montana and Idaho	\$1, 270 97
Arkansas	4, 576 84	Nebraska and Dakota	1, 807 15
California	69, 285 16	Nevada and Utah	687 13
Colorado and Wyoming	2, 144 27	New Hampshire	492 62
Connecticut	3, 890 34	New Jersey	27, 299 02
Delaware	948 43	New Mexico and Arizona	1, 983 61
Florida	659 06	New York	95, 801 51
Georgia	11, 510 78	North Carolina	43, 258 19
Illinois	29, 705 52	Ohio	250, 990 12
Indiana	57, 754 89	Oregon, Washington, and Alaska	1, 230 56
Iowa	7, 103 15	Pennsylvania	648, 452 10
Kansas and Indian Territory	1, 831 63	Rhode Island	1, 662 36
Kentucky	5, 547, 795 68	South Carolina	6, 991 88
Louisiana	4, 720 74	Tennessee	111, 451 98
Maine	3, 174 21	Texas	4, 835 49
Maryland	341, 655 98	Vermont	1, 956 11
Massachusetts	58, 308 67	Virginia	63, 090 05
Michigan	12, 687 52	West Virginia	80, 210 52
Minnesota	1, 910 73	Wisconsin	5, 426 63
Mississippi	2, 026 74		
Missouri	6, 075 08	Total	7, 518, 555 36

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 \$28,104.73 for deficiency tax and \$9,019.09 for tax on excess of materials used in the production of distilled spirits.

### DECISIONS OF THE UNITED STATES SUPREME COURT.

The following decisions in relation to internal revenue were rendered in the United States Supreme Court during the last term:

*Coffey v. United States* (116 U. S. Reps., 427; 32 Int. Rev. Rec., 39). This related to an information against a distillery seized under section 3257, Revised Statutes.

*Coffey v. United States* (116 U. S. Reps., 436; 32 Int. Rev. Rec., 38). This case was that of a distillery seized under sections 3257, 3450, and 3453, Revised Statutes. The claimant having been tried for the same offense on account of which the distillery was seized, and acquitted, it was held that the judgment of acquittal was a bar to a suit *in rem* against the distillery.

*Coffey v. United States* (117 U. S. Reps., 233). A petition for a rehearing of the case reported in 116 U. S. Reps., 427, which was denied.

*Jones, executrix, v. Van Benthuyssen* (115 U. S. Reps., 464). This was a suit brought by Van Benthuyssen, defendant in error, a commission merchant engaged in the sale of manufactured tobacco, to recover back from Stockdale, collector, taxes paid under protest on the amount of sales of tobacco in a bonded warehouse. 103 U. S. Reps., 87 was affirmed.

*Kings Co. Savings Institution v. Blair*, (116 U. S. Reps., 200; 32 Int. Rev. Rec., 30). This was an action against Blair, administrator of the estate of James Freeland, deceased, late collector, to recover back taxes alleged to have been illegally collected, and was decided in favor of the defendant. The failure to make a claim for refund within the time required by law is a bar to a suit against the collector for recovery.

*Sturges and another, executors, v. U. S.* (117 U. S. Reps., 363). This was a suit against the executors of the will of Thomas T. Sturges to recover a legacy tax. A testator died July 17, 1870, leaving by his will a legacy to his son payable "within three months after he shall arrive at the age of twenty-one years." The legatee arrived at the age of twenty-one on the 21st day of February, 1872. *Held*, That the legacy was not subject to a legacy tax.

*Salt Lake City v. Hollister*, collector (32 Int. Rev. Rec., 158). This was a suit instituted by the city of Salt Lake to recover the sum of \$12,057.75, alleged to have been illegally collected from the city as tax upon spirits distilled by the city and not deposited in bonded warehouse. It was held that the city was liable.

*Turpin v. Burgess* (117 U. S. Reps., 504; 32 Int. Rev. Rec., 119). This decision reaffirmed the decision in *Pace v. Burgess* (92 U. S. Reps., 372), and declared the exportation stamp required to be affixed to packages of tobacco before removal from the factory constitutional. (Sec. 3385, R. S.)

*U. S. v. Spiegel* (116 U. S. Reps., 270). According to the decision in this case, which was against the United States, it is not an offense under section 12 of the act of March 1, 1879, to have in possession an



imported-spirit stamp that has once been used, unless such stamp was removed from the package on which it was used through "the agency of a human will."

*U. S. v. Landram* (32 Int. Rev. Rec., 151). Appeal from the Court of Claims. *Held*, that the right of collectors of internal revenue to commissions on taxes collected by the sale of tax-paid spirit stamps was not taken from them by the act of March 1, 1879.

The case of *Van Brocklin v. State of Tennessee* (117 U. S. Reps., 151), decided that lands sold and purchased by the United States under the direct tax laws were exempt from State taxation.

The case of *Boyd v. U. S.* (116 U. S. Reps., 617; 32 Int. Rev. Rec., 62), was not an internal-revenue case, but decided a question of interest respecting the production in court of private books. It was held that a compulsory production of a man's private papers, to be used as evidence against him in a proceeding to forfeit his property for alleged fraud against the revenue laws, is an "unreasonable search and seizure," within the meaning of the fourth amendment to the Constitution.

The Court of Claims decided a number of cases relating to direct taxes, most of them being claims for surplus proceeds of sales of land under the direct-tax laws.

The court in the case of *Cato A. Seabrook, administrator, &c., v. The United States* (No. 14189), decided that the assessment of direct tax in South Carolina was erroneous on account of the rule which the Commissioners adopted, by which they assessed a tax of 80 cents on \$100 of valuation upon city, town, village, and borough lots, while upon country property they assessed a tax of \$2 on each \$100 of valuation.

In the United States district court for the district of Kentucky, Judge Barr rendered a decision in a test case of importance. April 8, 1885, John B. Thompson gave a bond in the sum of \$41,000 to export a lot of whisky, then in a warehouse, to Melbourne, Australia, via New-  
port News. It was gauged and stamped for export. On October 1, he gave a new bond to export to Bremen via New York. The whisky was regauged and found to be 1,065 gallons short. For the tax on this, \$958, the Government brought suit. Thompson admitted the deficiency, but said it was caused by evaporation. The court held that all loss by evaporation was covered by an allowance of seven and a half gallons a barrel, already made. The defense relied chiefly on its claim that the whisky was in course of export, and a tax on exports is unconstitutional. The court held that only such whisky was free from tax as was withdrawn from bond in the original packages and actually exported.

Under the decision Thompson must pay.

### INTERNAL-REVENUE LEGISLATION.

The following bills relative to internal revenue passed both Houses of Congress at its last session and became laws:

An act to amend section 3336, Revised Statutes (approved April 29, 1886). The purpose and effect of this act is to render brewers' bonds continuing instead of annual, so that bonds dated May 1, 1886, and since, continue in force for four years unless superseded within that time by a new bond which the Collector is authorized to require in his discretion.

An act defining butter, and also, imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine

(approved August 2, 1886). This act went into effect on the ninetieth day after its passage, that is, October 31, 1886.

An act to provide for the inspection of tobacco, cigars and snuff, and to repeal section 3151, Revised Statutes (approved August 4, 1886). This act provides for the removal of tobacco, snuff and cigars for export, without payment of tax, under regulations to be prescribed by the Commissioner of Internal Revenue and the Secretary of the Treasury. This took effect on the first day of October, 1886.

The following bills passed the House but not the Senate:

H. R. 2252, to provide for the redemption and sale of the school farm lands now held in Beaufort County, South Carolina, by the United States.

H. R. 2522, to authorize the establishment of export tobacco manufacturing factories, and for drawback upon imported articles used in manufacturing exported tobacco.

H. R. 7465, an act to amend section 3357, Revised Statutes of the United States, as amended by section 2 of the act of June 9, 1880, and section 3389 of said Revised Statutes, as amended by section 16 of the act of March 1879 (relative to record kept by collectors of tobacco and cigar manufacturers).

H. R. 8598, an act to so further amend section 3314 of the Revised Statutes, as amended, as to strike out and repeal so much thereof as allows, to collectors of internal revenue, commissions on taxes collected on distilled spirits.

H. R. 8738, an act to so further amend section 3362 of the Revised Statutes, as amended, and section 3363, as makes a distinction in the mode of packing and selling cut tobacco.

H. R. 8966, an act to so further amend section 3387 of the Revised Statutes, as amended, as to reduce the penal sum of the bonds of cigar manufacturers.

The act relating to the taxation of the fractional parts of a gallon of distilled spirits (H. R. 4833) passed the House February 24, 1886, and passed the Senate, with amendments, August 2, 1886, but the Senate amendments were not acted upon by the House.

## LEGISLATION RECOMMENDED.

### MODIFICATION OF PENALTIES REGARDING LIQUOR DEALERS.

This office, March 1, 1886, in a letter to your office, recommended certain amendments of section 16 of the act of February 8, 1875 (18 Stat., 310), and of section 3242, Revised Statutes, in relation to the penalties denounced against persons who carry on the business of retail liquor dealers, and retail dealers in malt liquors, without payment of special tax as required by law.

Section 16 of the act of February 8, 1875, provides for every such offense a minimum fine of \$100 in addition to a minimum term of imprisonment of one month. Herein the law is much more stringent than in the case of a similar offense by a person who carries on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf tobacco, or retail dealer in leaf tobacco. These may be fined any sum up to \$500, or be imprisoned, or both. The court is thereby given such discretion as enables the punishment to be more appropriately adjusted to the facts of the particular offense. No such discretion is given in the case of retail liquor dealers, or retail dealers in

malt liquor who fail to pay the special tax. The court, if it is strictly governed by the law, must impose a fine of *not less* than \$100 and imprisonment of *not less* than thirty days.

- In practice it is found that many courts are so averse to imposing the statutory penalties that they resort to subterfuge to avoid it. In some sections the defendants are allowed to "submit" and pay a small fine of \$10 to \$25, and sometimes the costs, and sentence is then suspended indefinitely.

Again, it is not unusual for United States attorneys, in view of the severe penalties imposed by this section of law, to file informations under section 3239, Revised Statutes, as amended, only. This section denounces a penalty of fine and costs for failure to post the special tax stamp. This of course involves the inconsistency of fining a defendant for not posting a stamp he has never purchased; of punishing for a lesser offense which necessarily and unavoidably resulted from the greater one known to have been committed.

In view of the embarrassments referred to, which this office believes arise almost entirely from the severity of the penalties denounced, I suggested legislation removing the present discrimination as against retail liquor dealers and retail dealers in malt liquor, leaving the law as it stands in regard to persons carrying on the other avocations mentioned in section 16, act of February 8, 1875, and submitted the following draft of a bill which would, if enacted, effect the object desired:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 16 of the act approved February 8, 1875, entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," be amended and re-enacted to read as follows:

"SEC. 16. That any person who shall carry on the business of a rectifier, wholesale liquor dealer, wholesale dealer in malt liquors, or manufacturer of stills without having paid the special tax as required by law, or who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller with intent to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offense, be fined not less than \$100 nor more than \$5,000 and imprisoned not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in any building, room, yard, or inclosure connected therewith, and used with or constituting a part of the premises, and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same, and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or inclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery which shall be found in any such building, yard, or inclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States."

That section 3242 of the Revised Statutes of the United States be further amended by striking out all after the words "at the discretion of the court," where they occur in the fifth line from the bottom, and inserting in lieu thereof the following: "And every person who carries on the business of a brewer or retail liquor dealer, or wholesale or retail dealer in malt liquors, without having paid a special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than \$10 nor more than \$500."

The matter was referred by your office, March 3, 1886, to the Speaker of the House of Representatives, and the letters and draft of bill were referred to the Committee on Ways and Means; but this office has not been advised of any further action.

## REUSED IMPORTED-SPIRIT STAMPS.

This office, March 13, 1886, transmitted to your office a draft of a bill to amend section 12, act of March 1, 1879, so as to meet a serious defect pointed out in the recent opinion of the Supreme Court of the United States in the case of *United States v. Morris Spiegel*, 116 U. S. Reps., 427.

It appears that large quantities of domestic distilled spirits are being placed upon the market as imported spirits and under reused imported-spirit stamps.

The purpose of section 12 of the act of March 1, 1879 (20 Stats., 342), was to prevent this. According to the opinion of the United States Supreme Court in the case referred to, it is not an offense under said section 12 to have in possession an imported-spirit stamp that has once been used, unless such stamp was removed from the package on which it was used through "the agency of a human will." The court say:

A stamp once in use may have accidentally fallen off the package, yet afterward to have it in possession is an offense under section 3324, but it is not an offense under the act of March 1, 1879.

Section 3324, Revised Statutes, relates to stamps for domestic spirits; the act of March 1, 1879, to those for imported spirits. Under this decision of the court it becomes necessary, in an indictment for having a used imported spirit stamp in possession, to allege that the stamp was removed by some human agency. Proof of this allegation is next to impossible in most cases. The offender may have the stamps in possession, but it cannot be shown whether he or some other person removed them or whether they fell off.

I deem it important that said section 12 shall be so amended as to remove the above-named difference between it and section 3324, and make an escape from liability thereunder less easy than it is at present.

The draft of bill which was prepared in this office to effect the end desired was as follows:

Draft of a bill to amend section twelve of the act approved March first, eighteen hundred and seventy nine, entitled "An act to amend the laws relating to internal revenue."

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section twelve of an act entitled "An act to amend the laws relating to internal revenue," approved the first day of March, eighteen hundred and seventy-nine, be, and the same is hereby amended, by striking out all after the said number and substituting therefor the following:

"That every person who empties or draws off, or causes to be emptied or drawn off, the contents of any package of imported liquors stamped as above required, shall, at the time of such emptying, efface, obliterate, and destroy the stamp thereon, and also all other marks or brands which shall have been placed thereon in accordance with the law or regulations concerning imported liquors; and no cask or other package such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such reused cask or package and the contents thereof. Every cask or other package from which the stamp for imported liquors required by this act to be placed thereon shall not be effaced, obliterated, or destroyed, on emptying such package, shall be forfeited, and the same may be seized by any officer of internal revenue wherever found; and all the provisions and penalties of section thirty-three hundred and twenty-four of the Revised Statutes of the United States, relating to empty casks or packages from which the marks, brands, or stamps have not been effaced or obliterated, and relating to the removal of stamps from packages, and to having in possession any stamps so removed, or any canceled stamp, or any stamp which has been used, or which purports to have been used, upon any cask or package of distilled spirits, shall apply to the stamps for imported spirits herein provided for, and to the casks or other packages on which such stamps shall have been used."

The matter was referred by your office to the Speaker of the House of Representatives March 16, 1886, and the letters and draft of bill were referred to the Committee on Ways and Means; but this office has not been advised of any further action.

#### COMMISSIONS OF INTERNAL REVENUE COLLECTORS.

This office, in a letter of March 9, 1886, to your office, recommended the repeal of the provision of section 3314 allowing to collectors of internal revenue commissions on taxes collected on distilled spirits.

Section 2 of the act of March, 1879 (20 Stats., 329), amendatory of section 13 of the act of February 8, 1875 (18 Stats., 309), provided for specific allowances to collectors of internal revenue for the salaries of themselves and their deputies, the same to be "in lieu of the salary and commissions heretofore provided by law." One of the well-understood purposes of this section at the time it was originally drafted was to cut off all commissions then allowed to collectors.

In the original draft of section 5 of the same act, provision was made to so amend section 3314 of the Revised Statutes as to leave the assessments for amounts due for 10-cent spirit stamps discretionary with the Commissioner of Internal Revenue, instead of obligatory, as they were prior to the amendment; but nothing was contained therein respecting commissions. When, however, Congress came to act upon the proposed amendments to section 3314, it not only made the suggested changes, but also re-enacted the entire remaining portion of the section, thus, as it is claimed, restoring in section 5 the commissions which it is thought they designed to repeal by the provisions of section 2.

Acting upon the supposed intention of Congress, this Department ceased to allow and pay commissions to collectors after the passage of the act of February 8. The Court of Claims, however, recently decided, in the case of William J. Landram *v.* The United States, that that act did not remove a collector's right to commissions on taxes collected on distilled spirits, and that it still exists.

An appeal was taken to the United States Supreme Court, which sustained the decision of the Court of Claims.

The matter was referred by your office to Congress, and an act similar to the one drafted in this office (H. R. 8598), "to so further amend section 3314 of the Revised Statutes, as amended, as to strike out and repeal so much thereof as allows to collectors of internal revenue commissions on taxes collected on distilled spirits," passed the House of Representatives July 13, 1886, but was not finally acted upon in the Senate. There is urgent need of the passage of this bill.

#### INCREASE IN NUMBER OF REVENUE AGENTS.

I respectfully renew the recommendation made in my last annual report that the number of revenue agents be increased. 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 ~~cont-~~ <sup>con-</sup>vassed 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.

#### TAXATION OF FRACTIONAL PARTS OF A GALLON—PROPOSED CHANGES IN LAWS RELATING TO FRUIT BRANDY, ETC.

In accordance with my recommendation a bill was introduced in the House of Representatives at the last session (H. R. 4833) "Relating to the taxation of fractional parts of a gallon of distilled spirits."

A bill was also introduced in the United States Senate (S. 641) "To amend section thirty-two hundred and fifty-five of the Revised Statutes of the United States," so as to enable all fruits to be distilled under the same conditions which now attach to the distillation of apples, peaches, and grapes.

Another bill (S. 642) was introduced in the Senate to extend the act of March 3, 1877, relating to the production of fruit brandy, and to punish frauds connected with the same, and make same applicable to brandy distilled from apples and peaches.

The bill first mentioned (H. R. 4833) was passed by the House February 24, 1886. In the Senate it was amended by the addition of the substance of S. 642 "To provide for the warehousing of fruit brandy," and by additional sections providing for the use of grape brandy, untaxed, for the fortification of domestic wines, and for other purposes; and in this condition was passed by the Senate August 2, 1886, and returned to the House.

The bills S. 641 and S. 642 do not appear to have made any progress.

I respectfully suggest that it is certainly of importance that the legislation in question be perfected. The reasons which originally induced my recommendations remain operative and are not less urgent. The loss and the mischief which the fractional-gallon act is intended to remedy cannot be terminated too quickly.

The establishment of special bonded warehouses for the storage of brandy distilled from apples and peaches, in like manner as is now done for the storage of brandy distilled from grapes, commends itself more forcibly to my judgment upon further consideration, and an additional reason for the establishment of these warehouses is found in the fact that they would afford that accommodation to grape brandy in several districts, where, by reason of the limited quantity of the product, it has not been deemed consistent with economy to establish warehouses, which the existing law was intended to afford. The good policy of permitting any fruit to be made available for distillation, which is intended to be accomplished by the Senate bill (S. 641) to amend section 3255 of the Revised Statutes, remains undoubted. The law, as it stands, practically excludes all fruit from distillation except apples, peaches, and grapes, and works a hardship in this respect which is believed to be entirely unnecessary, and prevents the collection of a tax which is desired to be paid.

## LIMITATION OF THE NUMBER OF DEPUTY COLLECTORS, CLERKS, GAUGERS, STOREKEEPERS, AND STOREKEEPERS AND GAUGERS.

The paragraph in the legislative, executive, and judicial appropriation act for the fiscal year ended June 30, 1885, which forbids the appointment, commissioning, or retention in commission, of more deputy collectors, storekeepers, storekeepers and gaugers, gaugers, inspectors, or other officers, at any one time, than 15 per cent. in excess of the number actually engaged in performing duty at the time, and indispensably necessary for the performance of said duty, interferes not infrequently with the free operation of distilleries.

A distiller is entitled, upon compliance with the legal requirements which qualify him so to do, to have his bond immediately approved by the collector, and to have a storekeeper, or storekeeper and gauger, assigned to and in attendance at his distillery.

But if the collector approves his bond (which he is bound to do, upon presentation, if found to be good and acceptable, the distiller having in other respects complied with the law), thereupon, at the end of one fermenting period from the date of the approval, begins the distiller's daily liability to taxation upon at least 80 per cent. of the full daily capacity of his distillery, under section 3310, Revised Statutes, as amended by act of May 28, 1880.

Should the distiller, in order to meet this liability, commence operations before the arrival of the storekeeper, or storekeeper and gauger, he would become liable, under section 3284, Revised Statutes, to forfeit double the amount of the tax upon all spirits produced, and to pay a penalty of \$1,000.

Unless, therefore, there is an officer of the grade required in commission, and not already on duty, who can be assigned to the distillery for which bond has been tendered, the collector is compelled to refuse to approve the bond, which, as above stated, if otherwise acceptable, he has no right to do, or else, by approving, he exposes the distiller to a liability which it is criminal for him to seek to avoid by the production of spirits in the operation of his distillery.

In case of approval of the bond, the distiller must therefore avail himself of a provision of section 3310, Revised Statutes, by which, upon notice to the collector, he can have the door of every furnace of every still or boiler in the distillery securely fastened by Government locks, in such manner as shall absolutely prevent the use of his stills, and thus lawfully suspend his liability to taxation.

To prevent, or to lessen so far as possible, the annoyance and damage to the taxpayer of such a compulsory suspension, it becomes necessary to hastily appoint and commission officers, who must be put upon duty often without any preliminary instruction or training; for it is not always practicable to secure experienced officers who are willing to take the risk of being put out of commission once a year or oftener, and of renewing their bonds for \$5,000, and who will hold themselves in readiness for reappointment to so insecure and uncertain a position.

As the duties to be performed by these officers are important ones, involving considerable technical knowledge and acquaintance with the law and regulations concerning distilled spirits, and as a proper enforcement of the law and collection of the tax is largely dependent upon the efficient and faithful discharge of their duties, it is obvious that any serious obstacle to the ready assignment of a skilled and experienced officer is much to be deprecated both by the tax-payer and by the revenue service.

That provision of the act referred to which prohibits the employment of a greater number of deputy collectors, gaugers, storekeepers, and clerks than were employed during the last fiscal year may interfere seriously with the proper enforcement of the law. The force of deputy collectors in the various districts had been, prior to the commencement of the present fiscal year, reduced to the lowest point consistent with a successful enforcement of internal-revenue laws. As new distilleries and tobacco factories are established an increased number of deputies is needed, both for the convenience of tax-payers to avoid delays in the purchase of stamps, and to enable the collectors to exercise proper supervision over such establishments, which increase, under the restriction referred to, it is impossible to grant. There are applications now on file from collectors from all parts of the country for the appointment of additional deputies and clerks, representing that unless such additional force is provided it will be utterly impracticable to enforce the provisions of the oleomargarine act, and especially as it affects so large a number of persons not heretofore liable to internal-revenue taxes, and who are unfamiliar with the internal-revenue laws.

I therefore respectfully recommend that such legislation as imposes these limitations and restrictions upon the appointment of this class of officers be repealed.

#### OLEOMARGARINE.

On the 2d of August last the President approved a bill, passed after much discussion and a very careful investigation by the Committee on Agriculture and Forestry of the Senate, imposing a tax of 2 cents a pound upon an article defined by the act to be "oleomargarine." Special taxes were also imposed upon the manufacturers of and the dealers in the article. Provision was also made for its exportation free of tax, and for its importation upon payment of a tax of 15 cents per pound.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, having been authorized by section 20 of the act to make all needful regulations for the carrying into effect of the act, such regulations were prepared and approved on the 25th of August, 1886.

The article oleomargarine was defined by section 2 of the act as follows:

SEC. 2. That for the purposes of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine," namely: All substances heretofore known as oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef-fat, suet, lard, lard-oil, vegetable-oil, annatto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made calculated or intended to be sold as butter or for butter.

Being under the impression that it was my duty as Commissioner of Internal Revenue, and supposing that I had the necessary power, under the special authority conferred upon me by sections 5, 6, 9, 14, 16, 20, and 21 of the act, I took occasion, in the preparation of these regulations, to construe the act favorably to the collection of internal revenue, having in mind the fact determined by previous experience that, in order to insure the collection of the tax on an article such as distilled spirits, which entered into the composition of other articles, the



tax could most efficiently be collected on the article in its simplest form, and believing that a proper regard for the rules of grammar demanded it, I construed said section 2 as defining the substance heretofore known as oleomargarine, and those heretofore known as oleo, oleomargarine-oil, butterine, lardine, suine and neutral, to be, for the purposes of the act, "oleomargarine." I thus defined also all mixtures and compounds of oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine and neutral; also all lard extracts and tallow extracts, and all mixtures and compounds made in imitation or semblance of butter, or when so made calculated to be sold as butter or for butter, of tallow, beef-fat, suet, lard, lard-oil, vegetable-oil, annatto and other coloring matter, intestinal fat and offal fat.

Questions having been raised as to whether it was the intention of Congress to levy a tax on the substance heretofore known as oleomargarine and the other substances named in section 2, unless made in imitation or semblance of butter, or when so made calculated to be sold as butter, or for butter, the matter was referred to the Attorney-General by you October 2, 1886, pursuant to my suggestion made October 1, and the Attorney-General rendered an opinion dated October 18, as follows:

DEPARTMENT OF JUSTICE,  
Washington, October 18, 1886.

SIR: Your communication of the 2d October, instant, submits for opinion the question whether or not the various simple and compound substances mentioned in the second section of the act of the 2d August, 1886, entitled "An act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine" must be "made in imitation or semblance of butter, or, when so made, calculated or intended to be sold as butter, or for butter," before any of them can be regarded as subjects of taxation under the law.

The question really is whether the language just quoted from the second section of the act is a predicate and qualification of the *whole* section or only of the clause or member in immediate connection with which it is found.

In my opinion the qualification extends to the *whole* section and is an essential element of the statutory definition of *oleomargarine*.

If each of the simple or compound substances mentioned in the law is taxable under the act regardless of whether it is in imitation or semblance of butter, or calculated or intended to be sold as such, it results that some lubricating oils must bear the tax, although not supposed to have been in the contemplation of Congress.

But the language of the law is repugnant to that view. Sections 6, 8, 10, and 13 cannot be understood as applying to fluid substances. In these sections are found directions that oleomargarine shall be "*packed*" in "*firkins, tubs*, or other wooden packages"; that no package shall contain less than "*ten pounds*"; that retail dealers shall *pack* what they sell in suitable wooden "*or paper packages*"; that "any fractional part of a *pound* in a package shall be taxed as a *pound*"; that the imported article shall, in addition to the import duty, pay an internal-revenue tax of "*fifteen cents per pound*."

Now, as these embrace all the regulations of the kinds mentioned in the act, it would seem to require the conclusion that it was solids and not fluids that the legislature had in view, and therefore that the oils and extracts referred to in section 2 are not taxable as oleomargarine.

We do not speak of *packing* fluids, nor do we estimate their quantity *by weight*, nor is it customary to pack them in firkins or tubs or other like vessels.

Again, if the simple oil is taxable, it must undergo a *repetition* of the tax should it afterwards enter into any one of the combinations or mixtures named in the second section, each of which, upon this theory, must be taxed. So that unless the maker of any of these composite substances produce all its constituents, himself, the double taxation he sustains must put him at a disadvantage when brought into competition with those who do—a very small number, I am informed.

To resolve a doubt upon a statute it is a familiar rule to look at the evil the statute was intended to cure. There can be no question that the object in this case was to protect the trade in legitimate butter from the damage caused by the sale of suppositions butter, by requiring the manufacturers of the latter to distinguish their product by an appropriate brand, and by fettering the production of the article with a tax.

If the words of qualification or restriction at the end of section second apply only to the clause in which they occur, it is rather strange that the definition of butter did not follow them instead of forming the subject of the first section, and being given a prominence that indicates an application commensurate with the whole scope of the law.

I have the honor to be, sir, your obedient servant,

A. H. GARLAND,  
*Attorney-General.*

The SECRETARY OF THE TREASURY.

After I received notice of the opinion of the Attorney-General the oleomargarine regulations were amended October 21, 1886, so that said section 2 should be considered as though it read as follows :

That for the purposes of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine" whenever made in imitation or semblance of butter, or, when so made, calculated or intended to be sold as butter or for butter, namely: All substances heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts, and all mixtures and compounds of tallow, beef-fat, suet, lard, lard-oil, vegetable oil, annotto, and other coloring matter, intestinal fat, and offal fat.

It is impossible at this time to estimate the amount of internal revenue which will be derived from oleomargarine. If, however, the operation of the law should prove unsatisfactory in its present form, which is construed to levy a tax only upon the article manufactured and sold or removed for consumption or sale as supposititious butter, the law can be so amended as, while imposing a tax upon oleomargarine-oil, neutral, and such like substances without which the supposititious butter cannot be extensively manufactured, to provide also for the use of such substances by subsequent compounders without the payment of a second tax, as rectifiers are allowed to compound distilled spirits on which the tax is paid without paying an additional gallon tax simply by delivering up the original tax-paid stamps and receiving in exchange other stamps representing the same quantity; also for refunding the tax on so much as is used for lubricating purposes or otherwise in the arts and sciences.

In my opinion, the advantage in securing the tax from the manufacturer who derives his material from the slaughtered animals cannot be overestimated. These manufacturers are comparatively few in number. By requiring them to stamp and brand all their productions and to keep such books as will indicate the destination of their products, such products can be followed to the dealers and through the dealers to the consumers.

At the same time, by the use of a system of exchanging stamps similar to that now in operation as to distilled spirits, the article may be readily identified by the consumer without necessitating the imposition of a second tax.

I have the honor to be, very respectfully,

JOS. S. MILLER,  
*Commissioner.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

(No. 4.)

**REPORT OF THE COMPTROLLER OF THE CURRENCY.**

**TREASURY DEPARTMENT,  
OFFICE OF COMPTROLLER OF THE CURRENCY,  
*Washington, December 4, 1886.***

Sir: In obedience to law, I have the honor to submit a report for the year ending November 1, 1886, exhibiting—

First. A summary of the state and condition of every association from which reports have been received the preceding year, at the several dates to which such reports refer, with an abstract of the whole amount of banking capital returned by them, of the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of means and resources, specifying the amount of lawful money held by them at the times of their several returns.

Second. A statement of the associations whose business has been closed during the year, with the amount of their circulation redeemed and the amount outstanding.

Third. Suggestions as to amendments to the laws relative to banking by which it is thought the system may be improved.

Fourth. A statement exhibiting under appropriate heads the resources and liabilities and condition of the banks, banking companies, and savings banks organized under the laws of the several States and Territories, such information being obtained by the Comptroller from the reports made by such banks, banking companies, and savings-banks to the legislatures or officers of the different States and Territories, and where such reports could not be obtained the deficiency has been supplied from such other authentic sources as were available.

Fifth. The names and compensation of the clerks employed in the office of the Comptroller of the Currency, and the whole amount of the expenses of the banking department during the year.

This is the twenty-fourth annual report of the Comptroller of the Currency.

## FIRST.

*SUMMARY of the STATE and CONDITION of EVERY NATIONAL BANK reporting during the year ending November 1, 1886.*

	December 24.	March 1.	June 3.	August 27.	October 7.
	2,732 banks.	2,768 banks.	2,809 banks.	2,849 banks.	2,852 banks.
<b>RESOURCES.</b>					
Loans and discounts	\$1,337,887,918 21	\$1,362,315,383 28	\$1,393,253,742 57	\$1,415,627,777 61	\$1,443,668,240 77
Overdrafts	5,629,641 75	5,889,869 52	5,298,357 14	5,919,421 61	7,288,814 16
U. S. bonds to secure circulation	304,776,750 00	296,661,400 00	279,414,400 00	270,315,850 00	258,498,950 00
U. S. bonds to secure deposits	18,012,000 00	18,637,000 00	18,810,000 00	19,984,900 00	20,105,900 00
U. S. bonds on hand	12,665,750 00	16,580,050 00	12,535,550 00	14,368,950 00	12,326,500 00
Other stocks, bonds, and mortgages	77,533,841 38	80,227,388 98	83,347,119 93	82,439,901 64	81,825,266 40
Due from approved reserve agents	139,269,822 81	142,805,686 91	133,027,136 53	143,815,221 45	140,764,579 01
Due from other national banks	79,421,931 66	76,933,579 67	77,632,198 47	78,091,411 58	80,526,615 47
Due from State banks and bankers	18,553,946 46	18,834,235 88	17,720,924 26	18,387,215 76	20,140,256 27
Real estate, furniture, and fixtures	51,963,062 01	52,262,718 07	53,117,564 42	53,834,583 58	54,090,071 24
Current expenses and taxes paid	9,416,971 01	7,705,850 57	8,684,672 33	5,837,175 21	7,438,741 12
Premiums paid	11,802,199 86	12,237,689 15	13,298,269 23	13,641,463 72	14,303,529 55
Clearing-house loan certificates	630,000 00	505,000 00	205,000 00	85,000 00	
Checks and other cash items	12,809,940 57	15,135,538 48	12,181,455 80	10,308,341 58	13,277,169 64
Exchanges for clearing-house	92,351,296 77	99,923,656 84	76,140,330 60	62,474,605 90	95,536,941 15
Bills of other banks	23,178,052 00	20,503,303 00	25,129,933 00	21,602,661 00	22,734,085 00
Fractional currency	415,082 71	470,175 18	452,361 34	451,308 89	434,220 93
Trade dollars	1,671,208 77	1,681,530 65	1,713,384 35	1,857,681 56	1,889,794 55
*Specie, viz:					
Gold coin	70,107,747 56	74,262,789 98	77,663,587 67	71,249,234 14	71,682,807 13
Gold Treasury certificates	59,611,840 00	62,377,500 00	41,446,430 00	41,339,220 00	48,426,920 00
Gold clearing-house cert's.	26,634,000 00	25,115,000 00	26,867,000 00	25,706,000 00	24,520,000 00
Silver coin, dollars	5,303,288 00	6,029,733 00	6,757,263 00	6,209,600 00	6,465,792 00
Silver coin, fractional	2,060,136 81	2,327,936 41	2,913,304 82	2,675,667 96	2,681,524 87
Silver Treasury certificates	1,637,340 00	1,502,960 00	1,812,230 00	1,820,770 00	2,610,652 00
Legal-tender notes	67,585,466 00	67,014,886 00	79,656,783 00	64,039,751 00	62,812,322 00
U. S. certificates of deposit for legal-tender notes	11,765,000 00	12,430,000 00	11,850,000 00	8,115,000 00	5,835,000 00
Five per cent. redemption fund with Treasurer	13,404,764 84	12,953,248 20	12,198,526 43	11,870,612 52	11,358,014 97
Due from Treasurer other than redemption fund	1,576,256 95	1,513,019 67	1,416,892 00	1,597,623 36	2,592,042 94
<b>Aggregate</b>	<b>2,457,675,256 13</b>	<b>2,494,337,129 44</b>	<b>2,474,544,481 89</b>	<b>2,453,666,950 07</b>	<b>2,513,854,751 17</b>
*Total specie	165,354,352 37	171,615,910 39	157,459,875 49	149,000,492 10	156,387,696 00
<b>LIABILITIES.</b>					
Capital stock paid in	529,360,725 00	533,360,615 00	539,109,291 72	545,522,598 00	548,240,730 00
Surplus fund	150,155,549 52	152,872,349 01	153,642,984 86	157,003,875 60	157,249,190 87
Other undivided profits	69,229,645 82	59,376,381 86	67,662,886 02	62,211,565 63	66,503,494 72
National bank circulation outstanding	267,430,837 00	256,972,158 00	244,893,097 00	238,273,705 00	228,672,610 00
State bank notes outstanding	133,932 00	133,931 00	132,470 00	128,336 00	125,002 00
Dividends unpaid	1,340,977 27	1,534,905 58	1,526,776 66	1,863,303 62	2,227,780 59
Individual deposits	1,111,429,914 98	1,152,660,492 06	1,146,246,911 43	1,113,459,187 35	1,172,968,308 64
U. S. deposits	12,058,768 36	12,414,566 52	13,676,721 76	14,295,927 74	13,842,023 69
Deposits of U. S. disbursing officers	3,005,783 11	3,019,018 72	2,798,864 55	2,884,865 62	2,721,276 77
Due to other national banks	216,564,533 96	219,778,171 80	204,405,273 11	218,327,437 33	218,395,980 54
Due to State banks and bankers	85,060,162 27	92,663,570 46	90,591,102 81	90,366,354 90	90,246,483 31
Notes and bills rediscounted	9,932,828 24	8,376,095 20	8,718,911 71	7,948,658 27	10,917,176 56
Bills payable	1,951,598 60	1,174,874 29	1,145,240 26	1,381,095 01	1,744,693 48
<b>Aggregate</b>	<b>2,457,675,256 13</b>	<b>2,494,337,129 44</b>	<b>2,474,544,481 89</b>	<b>2,453,666,950 07</b>	<b>2,513,854,751 17</b>

## SECOND.

## STATEMENT of NATIONAL BANKS CLOSED during the year.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Outstanding.
First National Bank, Centreville, Ind.	May 18, 1882	*Oct. 3, 1885	\$50,000	\$64,525	\$54,427	\$10,098
First National Bank, Plankenton, Dak.	Feb. 29, 1884	*Oct. 21, 1885	50,000	11,250	2,740	8,510
Valley National Bank, Saint Louis, Mo.	Aug. 9, 1871	Nov. 21, 1885	250,000	44,960	9,480	35,480
First National Bank, Belton, Tex.	June 17, 1882	Dec. 24, 1885	50,000	23,490	4,690	18,800
First National Bank, Lake City, Minn.	Nov. 29, 1870	Dec. 28, 1885	50,000	44,420	9,347	35,073
Lancaster National Bank, Clinton, Mass.	Nov. 22, 1864	Jan. 1, 1886	100,000	72,360	18,601	53,759
First National Bank, Granville, Ohio.	Oct. 25, 1880	Jan. 12, 1886	50,000	26,500	4,790	21,710
Concordia National Bank, Concordia, Kans.	Dec. 15, 1883	Feb. 23, 1886	50,000	11,240	2,120	9,120
First National Bank, Sioux Falls, Dak.	Mar. 15, 1880	Mar. 1, 1886	50,000	11,250	2,480	8,770
Citizens' National Bank, Beloit, Wis.	Jan. 21, 1879	Mar. 11, 1886	50,000	11,240	2,450	8,790
First National Bank, Dayton, Wash.	Apr. 21, 1881	Mar. 16, 1886	50,000	13,490	4,050	9,440
First National Bank, Wahpeton, Dak.	Feb. 2, 1882	Mar. 27, 1886	50,000	17,120	2,690	14,430
First National Bank, Macomb, Ill.	Apr. 1, 1865	Apr. 10, 1886	100,000	89,520	13,239	76,281
First National Bank, Jesup, Iowa.	Jan. 10, 1883	Apr. 15, 1886	50,000	25,760	4,390	21,370
First National Bank, Angelica, N. Y.	Nov. 3, 1864	Apr. 19, 1886	100,000	89,980	13,968	76,012
City National Bank, Williamsport, Pa.	Mar. 17, 1874	Apr. 20, 1886	100,000	41,140	7,375	33,765
Dallas National Bank, Dallas, Tex.	July 18, 1883	Apr. 30, 1886	150,000	33,750	3,600	30,150
First National Bank, Lewistown, Ill.	Apr. 1, 1871	May 8, 1886	50,000	45,000	5,700	39,300
First National Bank, Cedar Rapids, Iowa.	Aug. 23, 1864	May 15, 1886	100,000	35,490	4,903	30,587
Abington National Bank, Abington, Mass.	July 1, 1865	July 1, 1886	150,000	131,370	7,235	124,135
Custer County National Bank, Broken Bow, Nebr.	Jan. 30, 1886	July 2, 1886	50,000	11,240	11,240	.....
First National Bank, Socorro, N. Mex.	Feb. 13, 1882	July 24, 1886	50,000	11,250	760	10,490
First National Bank, Blair, Nebr.	June 7, 1882	Aug. 25, 1886	50,000	26,180	500	25,680
National Bank of Lebanon, Tenn.	Oct. 13, 1866	Aug. 30, 1886	50,000	24,550	570	23,980
Roanoke National Bank, Roanoke, Va.	Mar. 24, 1883	Sept. 1, 1886	50,000	11,250	920	10,330
First National Bank, Saint Clair, Mich.	Feb. 14, 1871	Sept. 9, 1886	50,000	39,310	.....	39,310
First National Bank, Brownville, Nebr.	July 12, 1871	Sept. 11, 1886	50,000	39,680	569	39,111
First National Bank, Leslie, Mich.	Aug. 1, 1874	Sept. 25, 1886	50,000	13,410	.....	13,410
Mount Vernon National Bank, Mount Vernon, Ill.	June 10, 1872	Oct. 1, 1886	51,100	45,000	.....	45,000
Merchants' National Bank, Lima, Ohio.	Nov. 17, 1880	Oct. 1, 1886	50,000	45,000	.....	45,000
National Bank of Piedmont, W. Va.	Sept. 21, 1871	Oct. 2, 1886	50,000	45,000	850	44,150
First National Bank, Milford, Mich.	Mar. 14, 1878	Oct. 21, 1886	50,000	45,000	.....	45,000
Hubbard National Bank, Hubbard, Ohio.	June 21, 1878	Oct. 23, 1886	50,000	45,000	.....	45,000
Total .....	.....	.....	2,301,100	1,245,725	193,684	1,052,041

\* Did not notify of liquidation until after November 1, 1885, and therefore did not appear in last report.

Of the above banks, twenty-four went into voluntary liquidation, one ceased to exist by expiration of charter, and eight failed.

## THIRD.

SUGGESTIONS AS TO AMENDMENTS TO THE LAWS RELATING TO BANKING BY WHICH THE SYSTEM MAY BE IMPROVED AND THE SECURITY OF THE HOLDERS OF ITS NOTES AND OTHER CREDITORS MAY BE INCREASED.

The security now afforded to the holders of national-bank notes by the deposit of bonds in trust with the Treasurer, seems to be complete, and as long as the bonds of the United States remain (as they now are and have been for some years) readily salable at above ninety cents on the dollar, the national-bank currency will continue to enjoy the confidence of the public.

It must not be lost sight of, however, that there are conceivable contingencies in which the salability of these bonds would be impaired, and the security of the notes correspondingly affected, but the probability of any such contingency is too remote for present consideration, while the provision of law giving to the United States a first lien upon all the assets of the bank for the amount of any deficiency in the proceeds of the bonds would seem to be a sufficient factor of safety in any case.

The security of other creditors depends upon two conditions: first, the proportion of assets to liabilities; and, second, the solid value of the assets. Both proportion and value, in any given case, will depend upon the management of the business of the bank; hence the supervision of the business and management of every bank, by the Comptroller of the Currency, has now become the most important feature of the national banking system.

The laws providing for this supervision, and those which prescribe and limit the character of the business that may be done by the national banks should be frequently revised in order that the light of experience may be utilized to their constant improvement.

To this end I respectfully submit the following suggestions:

First. That section 5137 of the Revised Statutes should be so amended as to express more clearly and definitely the limitation put upon national banks with respect to their dealings in real estate and in mortgages, and to provide a penalty for violation of the law.

Second. That section 5145 be amended by adding the following clause: Whenever the vice-president and the cashier, or either of them, is a director, the board of directors must consist of at least five members besides such officers.

Third. That section 5151 be so amended as to exempt from further liability the shareholders of national banks of which the surplus shall exceed by 20 per cent. the amount of the capital stock of the bank, and that they shall be partially relieved from such responsibility in proportion as the surplus shall exceed the 20 per cent. now required by law. Provision, however, should be made that such exemption cannot be obtained through any process by which capital becomes converted into surplus, and also that such exemption is not to be enjoyed until after the Comptroller of the Currency is satisfied that the entire capital and surplus are represented by good assets.

Fourth. That section 5160, as modified by the act of July 12, 1882, be so amended as to require that the bonds which every association must at all times have on deposit with the Treasurer shall be registered United States bonds bearing interest.

Fifth. That section 5192, as modified by the act of June 20, 1874, be so amended as to require all banks to keep on hand, or at some centre

near their location, a larger proportion of their reserve than that now specified in the law.

The present provision, allowing a part of the reserve to be kept in a distant city, appears to be a survival from the system of redemption formerly existing, which was repealed by the act of June 20, 1874, and its maintenance seems inconsistent with the general policy of the laws as they now exist.

Sixth. That the act of June 20, 1874, be so amended as to make it evident whether banks need keep a reserve on Government deposits secured by bonds.

Seventh. That section 5200 be so amended as to render its application practicable in all cases.

It would appear that when in 1864\* a limit was placed upon the accommodation which a national bank might extend to any person, company, corporation, or firm, for money borrowed, Congress had in view the then existing limit as to the number of national banks and as to the formation of new banks, arising out of the limitation upon the total volume of national-bank currency.

At that time the privilege of issuing currency was the most valued of all the privileges conferred by the national-bank act, and the limit upon this restricted the number of banks in each community; hence it was logical and consistent for the law to provide that this limited bank accommodation should not be monopolized by any small group of persons.

Now, however, all limitations upon the total volume of national-bank currency have been removed, and to all intents and purposes the system has become one of free banking, open to citizens of the entire country, to any extent to which they may desire to avail themselves of its privileges; hence there does not appear to be any longer the same reason that there was formerly for the law to enforce a general distribution through the community of the amount of accommodation at the disposal of a national bank.

As a matter of fact, with the growth and extension of the system, banks, especially in the large cities, have had their business very much specialized, and such banks cannot continue to exist or remain in the system if they should now be held to a strict conformity with section 5200.

The specialization of the business of the banks means, of course, their becoming identified with special lines in trade, manufacturing, farming, &c., and as in all such industries there has long been a tendency toward concentration in the hands of a comparatively small number of large houses, it follows that banks so situated must lend largely to particular firms or else lose their most important customers. Thus business necessity on the one hand, and the limitations of the law on the other, have produced, in many cases, habitual disregard of the law, and in other cases evasions of the law, all of which must be either ignored or tolerated by the Comptroller of the Currency, because the only penalty now provided is forfeiture of the corporate existence of the offending bank.

While these reasons exist for modifying the law, at the same time it is of course important that some limitation should be imposed upon the amount that any bank should hold in the paper of any person, company, corporation, or firm, and that the limit should be such as can be effectively enforced by the Comptroller.

To this end I respectfully suggest the following:

(1) That the limit of 10 per cent. of the capital, in loans to one party,

\* The limitation in the original act of 1863 was different and complicated.

be extended, so as to be computed upon capital and whatever surplus may be held in excess of the legal requirement of 20 per cent. of capital.

(2) That this limit may be exceeded only in cases where a bank holds security of undoubted value, and which is not in any way dependent for its ready convertibility upon the borrower.

(3) That the penalty for violation of this restriction be such, in the discretion of Congress, as shall appear to be proportionate to the nature of the offense and such as may be readily enforced by the Comptroller of the Currency.

Eighth. That section 5209 be so amended as to extend the penalties therein specified for making false entries, reports, or statements, so as to make them apply to bank examiners or other persons in the employment of the Comptroller of the Currency, and also to all such acts done with intent to deceive the Comptroller of the Currency or any person in his employment.

The protection of banks and of those whose interests are in the keeping of the banks against fraud on the part of the bank officers invites the attention of Congress, both in the interest of general order and for the improvement of the banking system. In order that legislation deemed advisable may be framed, with reference to past experience, I have given in the Appendix to this report extracts from records in this office showing the causes of national-bank failures in all cases in respect to which such information is accessible.

Ninth. That section 5219 be so amended as to enable the national banks to obtain that practical protection against unequal State taxation which it was manifestly the intention of Congress to secure to them in this section.

Tenth. That section 5240 be so amended as to apportion the compensation for examination of national banks according to the aggregate investments in each case, rather than according to the amount of capital, and that provision be made for more frequent examinations than are now possible by adding to the amount paid by the banks a suitable amount to be paid out of the Treasury in order that supervising examiners may be employed.

Eleventh. That a law be enacted to the effect that any oath required of the officers or directors of a national banking association may be taken before any commissioner of a circuit court, or before a notary public having an official seal, or before any other officer using a seal, where such notary or officer is qualified by the law of any State or Territory to administer oaths.

There is a practical necessity for such an enactment; for upon an examination of the statutes, in the light of the decision of the Supreme Court in the case of the *United States v. Curtis* (107 U. S., 671), it appears that no provision has been made for giving legal effect to the oaths required of bank officers and directors, except in the one case to which the act of February 26, 1881, specially applies.

This act evidently aimed to supply an omission in the law, but inasmuch as it applies to only one case out of several, other omissions seem by implication to have the sanction of Congress, which I am sure they have not, because, as the law now stands, a director who swears falsely as to his qualifications for such position, or a president or cashier who makes oath to a false statement of the dividends and earnings of his association, cannot be convicted of perjury.

Twelfth. That, in the absence or disability of the cashier, all certificates required by law to be made by him may be made, with the author-



ity of the board of directors, by the assistant cashier, if the bank has such an officer, and if it has no such officer, then by some one appointed by the directors to perform the duties of the cashier; provided, however, that no assistant or acting cashier shall be authorized to sign circulating notes. The want of such a provision in the banking law is the cause of considerable inconvenience and annoyance to the banks.

Thirteenth. I renew the recommendation of my predecessor for further legislation to ascertain and protect the rights of shareholders desiring to withdraw from national banks which are extending their corporate existence.

My attention has been called to several cases of apparent violation of section 5243 of the Revised Statutes of the United States, but there does not appear to be in the law any direction or authority to the Comptroller of the Currency to take action in such cases.

The instances reported are the following: National Savings Bank, of New Haven, Conn.; National Savings Bank, of Albany, N. Y.; National Savings Bank, of Buffalo, N. Y.; National Bank of Honduras, of Washington, D. C.

The only bank in the District of Columbia to which section 332 of the Revised Statutes applies is the National Savings Bank of the District of Columbia.

This institution was chartered May 24, 1870, never had any capital stock, and appears, from such examinations as are reported, never to have accumulated a surplus fund.

The charter required the bank to file, in the office of the clerk of the supreme court of the District of Columbia, a bond, with security for \$200,000, to be approved by one of the judges of the court, and the court was given authority to require a new bond and additional security whenever the interests of the depositors might seem to render it proper to do so.

Upon examination I find that there is a bond on file in the clerk's office for \$200,000, binding the bank and sixteen persons "jointly *but not severally*" to pay and satisfy creditors, &c.

This bond is under the seal of the bank and the respective seals of the other obligors, but it is not dated. The approval of Mr. Justice Olin is affixed to it, dated October 30, 1870.

By the records of this office it appears that at various times communications have been addressed by my predecessors to the chief justice of the supreme court of the District of Columbia, calling attention to the impairment of this security by the death of some of the obligors and the departure of others from Washington.

By the records of that court it appears that on February 13, 1884, an order was made reciting certain of these communications and requiring the bank to file a new bond on or before February 25, 1884, or to show cause to the contrary.

The answer of the bank to this rule sets forth, substantially:

1. That the Comptroller of the Currency had no authority to inquire into the sufficiency of the bond.
2. That the bond was still sufficient because of the wealth of four of the obligors out of the original sixteen.

No further proceedings are on file, and no new bond has been executed.

The charter of this bank required annual reports to be made to Congress by its officers, but no such reports have been lately made, and upon inquiry the examiner from this office was informed that it was considered by the bank that the reports sent in to the Comptroller of

the Currency, under the act of June 30, 1876, operated to discharge the bank from the duty of reporting to Congress.

According to section 332 the Comptroller may, in his discretion, report to Congress the results of such examinations as he may see proper to make of the banks in the District of Columbia, and if this bank were now reporting directly to Congress there would be no occasion, in my opinion, for me to make a report on it also; but since it appears that between the charter and the act of 1876, both providing for reports, no report at all reaches Congress, I respectfully submit in the Appendix a copy of the report made by the bank on October 7, 1886, which agrees substantially with the report made to me by a special examiner on November 15, 1886.

#### LEGAL DECISIONS.

In the Appendix will be found a carefully compiled digest of decisions on points of law affecting the organization, operations, and dissolution of national banks.

Numerous legal questions, involving points not yet adjudicated, are constantly arising, especially in connection with insolvent banks; and there are many quasi-judicial functions imposed upon the Comptroller of the Currency which in his absence devolve upon the Deputy Comptroller, so that it would seem only just to these officers, as well as to the banks and their creditors, that there should be in the office of the Comptroller of the Currency a law officer or clerk, with a salary of not less than \$2,400, to make a special study of corporate and bank law and to be the responsible legal adviser of the Comptroller.

## FOURTH.

## STATE BANKS, SAVINGS BANKS, LOAN AND TRUST COMPANIES.

Since November 30, 1882, the latest date at which banks and bankers outside the national system were required by law to make returns to the Treasury Department, it has been impossible to obtain full and satisfactory information as to their number, capital, or transactions.

By the courtesy of the officers of some of the States I am enabled to present official returns made to those States, but as these returns do not embrace the whole country, I have presented them separately from information obtained otherwise as to all such banks and bankers.

The figures thus obtained, in respect to the States from which official returns have been received, will indicate, upon comparison with such official figures, the degree of reliance to be placed upon the unofficial information as to the other States.

The table below presents a summary of the data obtained from official sources and is followed by a comparative statement of the official and unofficial figures relating to the same institutions:

*The RESOURCES, LIABILITIES, and CONDITION of BANKS, SAVINGS BANKS, LOAN AND TRUST COMPANIES organized under STATE AND TERRITORIAL LAWS.*

	Savings banks.	State banks.	Loan and trust companies.	Total.
	638 banks.	849 banks.	42 banks.	1,529 banks.
<b>RESOURCES.</b>				
Loans on real estate	\$418,372,642			\$418,372,642
Loans on personal and collateral security	127,677,702			127,677,702
Loans and discounts		\$331,183,626	\$156,828,458	488,012,084
Overdrafts		1,169,388	419	1,169,807
United States bonds	197,171,307	4,392,421	27,985,658	229,549,386
State, municipal, and other bonds and stocks	241,051,536	27,194,693	43,816,716	312,062,945
Railroad bonds and stocks	63,511,735			63,511,735
Bank stock	39,029,813			39,029,813
Due from banks	43,689,103	49,747,429	16,160,112	109,596,644
Real estate	30,984,883	14,605,853	9,774,575	55,365,311
Other assets	79,451,562	8,224,886	3,439,646	91,116,094
Expenses	142,717	1,047,782	604,497	1,854,996
Cash items		51,668,218	19,644,510	71,312,728
Specie		24,734,684		24,734,684
Legal tenders, bank notes, &c		14,726,940		14,726,940
Cash	19,757,941			19,757,941
<b>Total</b>	<b>1,260,840,941</b>	<b>528,695,920</b>	<b>278,314,591</b>	<b>2,067,851,452</b>
<b>LIABILITIES.</b>				
Capital stock	4,028,299	109,611,596	27,644,150	141,284,045
Circulation		103,430		103,430
Surplus fund	96,924,117	27,813,508	21,671,152	146,408,777
Undivided profits	15,326,391	10,095,760	2,849,549	28,271,700
Dividends unpaid		430,699	38,900	469,599
Deposits	1,141,530,578	342,882,767	214,063,415	1,698,476,760
Due to banks		27,800,280	192,243	27,992,523
Other liabilities	3,031,556	9,957,880	11,855,182	24,844,618
<b>Total</b>	<b>1,260,840,941</b>	<b>528,695,920</b>	<b>278,314,591</b>	<b>2,067,851,452</b>

*OFFICIAL and UNOFFICIAL INFORMATION obtained as to STATE BANKS, LOAN AND TRUST COMPANIES, and SAVINGS BANKS in the following States and Territories.*

## STATE BANKS AND LOAN AND TRUST COMPANIES.

States and Territories.	Official.				Unofficial.			
	No.	Capital.	Surplus and undivided profits.	Deposits.	No.	Capital.	Surplus and undivided profits.	Deposits.
<b>STATES.</b>								
Maine								
New Hampshire	1	\$50,000	\$16,360	\$38,359	2	\$250,000	\$17,069	
Vermont	8	394,000	6,000	2,530,288				
Massachusetts	6	3,300,000	1,043,646	23,255,033	10	3,760,000	785,261	
Rhode Island	11	2,566,685	201,827	8,725,974	11	2,616,685	154,467	
Connecticut	14	3,476,600	636,335	6,128,649	17	5,176,600	683,547	
New York	112	36,319,150	26,716,626	276,480,477	96	23,282,700	12,609,446	
New Jersey	10	1,310,220	563,653	3,460,398	7	1,164,350	469,757	
Pennsylvania	88	16,290,323	9,953,154	68,464,727	52	13,656,680	6,152,933	
Delaware					6	820,000	220,000	
Maryland	10	2,006,855	462,568	3,738,950	8	2,075,650	371,451	
Dist. of Columbia					1	200,000		
Virginia					29	2,073,605	583,203	
West Virginia					15	1,027,922	218,571	
North Carolina					7	448,000	140,659	
South Carolina					1	300,000	63,219	
Georgia					16	14,065,900	2,113,968	
Florida	1	50,000	3,024	81,360				
Alabama					4	594,580	155,953	
Mississippi					6	580,700	46,750	
Louisiana					4	2,593,800	420,000	
Texas	5	563,494	128,955	891,149	7	959,100	244,867	
Arkansas					3	132,000	23,877	
Kentucky	72	11,899,877	1,121,904	15,441,334	63	12,748,376	2,371,912	
Tennessee					16	1,706,600	464,945	
Ohio	35	2,221,890	1,752,504	19,956,777	15	691,300	118,942	
Indiana					28	1,681,284	360,810	
Illinois					15	3,597,000	1,968,978	
Michigan	19	1,302,350	382,336	4,201,838	20	1,323,200	429,623	
Wisconsin	46	2,217,200	718,533	16,427,684	39	1,975,200	619,470	
Iowa	59	3,168,343	626,733	4,728,241	32	2,994,043	654,125	
Minnesota	41	4,363,000	885,820	10,416,217	33	3,875,000	767,949	
Missouri	199	12,588,573	6,780,553	48,436,594	111	6,799,890	4,165,251	
Kansas	68	2,338,648	371,242	3,683,160	75	1,350,980	652,789	
Nebraska					43	1,426,700	191,061	
Colorado	8	449,400	124,542	1,481,492	8	380,000	178,079	
Nevada					1	50,000		
California	75	30,255,538	9,983,654	37,837,158	61	16,820,077	9,400,484	
Oregon								
<b>TERRITORIES.</b>								
Dakota					16	537,000	30,789	
Idaho					1	25,000		
Montana								
New Mexico					1	500,000		
Utah					1	6,250,000	2,919,911	
Washington								
Wyoming	3	123,000		540,323				
Arizona					2	150,000		
Total	891	137,255,746	62,429,969	556,946,182	903	139,409,922	50,775,221	

## SAVINGS BANKS.

Maine	54		2,154,488	35,111,600	55		1,756,600	35,776,485
New Hampshire	67		4,104,422	47,231,919	67		3,891,696	46,231,626
Vermont	18		562,324	11,723,675	24		721,875	13,539,804
Massachusetts	171		11,814,989	274,998,413	167	340,000	30,713,673	260,205,574
Rhode Island	37		2,660,651	51,816,390	32		2,601,965	49,033,890
Connecticut	84		4,602,876	92,481,425	82	6,095,255	3,828,070	92,624,911
New York	123		77,282,889	457,050,250	114		70,949,453	447,361,814
New Jersey	29		2,166,928	25,335,780	24	65,000	1,923,509	25,253,379

OFFICIAL and UNOFFICIAL INFORMATION obtained as to STATE BANKS, LOAN AND TRUST COMPANIES, and SAVINGS BANKS, &c.—Continued.

SAVINGS BANKS—Continued.

States and Territories.	Official.				Unofficial.			
	No.	Capital.	Surplus and undivided profits.	Deposits.	No.	Capital.	Surplus and undivided profits.	Deposits.
STATES—cont'd.								
Pennsylvania.....	4		\$3, 837, 803	\$37, 530, 370	43	\$3, 685, 639	\$1, 690, 334	\$13, 417, 688
Delaware.....					1		63, 000	523, 132
Maryland.....	18			30, 542, 992	16	143, 155	71, 102	24, 784, 063
Dist. of Columbia.	1		16, 781	793, 943				
Virginia.....					8	442, 250	105, 096	
West Virginia.....					1	25, 000	3, 293	
North Carolina.....								
South Carolina.....					4	300, 000	214, 534	
Georgia.....					4	1, 383, 600	736, 096	
Florida.....					1	20, 000	25, 000	
Alabama.....					4	340, 000	30, 000	
Mississippi.....					1	50, 000		
Louisiana.....					1	100, 000	25, 000	
Texas.....					1	100, 000	25, 000	
Arkansas.....								
Kentucky.....					3	400, 000	86, 986	
Tennessee.....					4	183, 000	80, 500	
Ohio.....	4		200, 463	12, 823, 374	23	2, 626, 200	957, 693	323, 279
Illiana.....					2		90, 500	616, 381
Illinois.....					9	1, 350, 000	374, 169	
Michigan.....					13	2, 215, 020	637, 073	
Wisconsin.....					7	375, 000	185, 026	
Iowa.....					32	1, 695, 000	412, 871	
Minnesota.....	7	\$150, 000	112, 878	3, 654, 528	3	150, 000	101, 744	45, 000
Missouri.....					32	5, 153, 233	2, 190, 853	
Kansas.....					8	205, 531	78, 984	
Nebraska.....					4	200, 000	34, 538	
Colorado.....								
Nevada.....								
California.....	21	3, 878, 299	2, 713, 016	60, 435, 919	23	4, 371, 865	2, 834, 095	1, 616, 815
Oregon.....					3	181, 000	12, 600	
TERRITORIES.								
Dakota.....								
Idaho.....								
Montana.....								
New Mexico.....								
Utah.....					1	50, 000	15, 000	
Washington.....								
Wyoming.....								
Arizona.....								
Total.....	638	4, 028, 299	112, 250, 508	1, 141, 530, 578	837	32, 195, 748	133, 467, 928	1, 011, 402, 787

The official returns and such information as has been obtained otherwise will be found in the Appendix.

Besides the institutions accounted for in the above tables, I have a list of 3,608 private bankers and banking firms.

Of these, 1,569 are reported as having an aggregate capital of \$117,718,432, and \$13,807,979 in surplus and undivided profits.

Of the other 2,039 I have been unable to obtain any information beyond their existence and location.

The following table, stating, by geographical divisions, the number of private banks in the United States, with the aggregate amount of their capital, deposits, and investments in United States bonds for the six months ending May 31, 1882, has appeared in previous reports. It

is perpetuated for the reason that it has been impossible to obtain similar information from any official source since the date above mentioned:

Geographical divisions.	No. of banks.	Capital.	Deposits.	Invested in U. S. bonds.
New England States.....	94	\$6, 215, 637	\$6, 568, 310	\$963, 958
Middle States.....	967	62, 418, 206	112, 690, 656	9, 227, 728
Southern States.....	289	6, 334, 090	20, 645, 301	107, 167
Western States and Territories.....	2, 062	30, 308, 360	149, 023, 311	3, 298, 990
United States.....	3, 412	105, 276, 233	288, 957, 578	13, 597, 843

### FIFTH.

*NAMES and COMPENSATION of OFFICERS and CLERKS in the OFFICE of the COMPTROLLER OF THE CURRENCY, October 31, 1886.*

\* \* \* \* \*

NOTE.—Names and compensation of officers and clerks are omitted, but they will be found in the separate editions of the Comptroller's report.

The Comptroller is necessarily dependent upon the officers and clerks in his office for the proper administration of the laws and dispatch of public business.

It is proper, therefore, to say that their conduct has been exemplary, and their diligence commendable. Those who have assisted in the preparation of this report deserve special credit for their labors and devotion.

### EXPENSES OF THE OFFICE OF THE COMPTROLLER OF THE CURRENCY, FOR THE YEAR ENDING JUNE 30, 1886.

For special dies, plates, printing, &c .....	\$102, 111 27
For salaries .....	96, 494 69
For salaries reimbursable by national banks .....	13, 742 96

The contingent expenses of the office are not paid by the Comptroller, but from the general appropriation for contingent expenses of the Treasury Department; no separate account of them is kept.

### INFORMATION.

Section 333 of the Revised Statutes of the United States, in prescribing the scope of the annual report to be made by the Comptroller of the Currency, imposes upon that officer the further duty of submitting to Congress such other information in relation to the banks as in his judgment may be useful. The following information is accordingly submitted:

The following table gives the number of national banks organized in each State and Territory during the year ending November 1, 1886, with their aggregate capital, bonds, and circulation:

States and Territories.	No. of banks.	Capital.	Bonds.	Circulation.
Vermont.....	2	\$150,000	\$87,500	\$33,740
Massachusetts.....	3	350,000	87,500	78,740
Division No. 1.....	5	500,000	125,000	112,480
New York.....	2	600,000	75,000	67,500
New Jersey.....	3	200,000	50,000	22,480
Pennsylvania.....	10	3,200,000	400,000	315,000
Division No. 2.....	15	4,000,000	525,000	404,980
Maryland.....	1	100,000	25,000	22,500
District of Columbia.....	1	200,000	50,000	
Virginia.....	2	150,000	37,500	22,500
Division No. 3.....	4	450,000	112,500	45,000
North Carolina.....	2	150,000	37,500	33,740
South Carolina.....	2	113,000	32,500	29,250
Florida.....	4	210,000	50,500	45,420
Alabama.....	2	150,000	38,000	34,200
Mississippi.....	2	150,000	25,000	11,250
Texas.....	8	700,000	175,000	146,250
Tennessee.....	3	185,000	46,250	24,740
Division No. 4.....	23	1,658,000	404,750	324,850
Ohio.....	8	1,975,000	306,250	251,000
Indiana.....	3	205,000	53,000	47,690
Illinois.....	7	2,375,000	243,750	202,500
Michigan.....	7	760,000	202,500	182,240
Wisconsin.....	2	150,000	37,500	33,740
Division No. 5.....	27	5,465,000	843,000	717,170
Iowa.....	4	250,000	62,500	50,230
Minnesota.....	6	475,000	118,750	73,090
Missouri.....	3	2,500,000	150,000	135,000
Kansas.....	28	1,595,000	398,750	280,000
Nebraska.....	17	1,010,000	252,500	182,170
Division No. 6.....	58	5,830,000	982,500	726,490
Colorado.....	2	100,000	42,500	38,000
Nevada.....	1	50,000	12,500	
California.....	9	1,550,000	187,500	123,740
Oregon.....	6	400,000	125,000	112,490
Division No. 7.....	18	2,100,000	367,500	274,230
Dakota.....	12	655,000	164,500	136,780
Idaho.....	2	100,000	37,500	33,750
Montana.....	1	50,000	12,500	11,240
New Mexico.....	2	100,000	25,000	11,240
Utah.....	1	50,000	12,500	11,240
Washington.....	4	225,000	57,500	51,730
Wyoming.....	2	175,000	43,750	39,370
Division No. 8.....	24	1,355,000	353,250	295,350
total.....	174	21,358,000	3,713,500	2,900,550

Eight national banks with an aggregate capital of \$650,000 failed and were placed in the hands of receivers during the year, as shown in the following tabulated statement, to which is appended a brief account of the chief cause of failure in each case.

*STATEMENT of BANKS FAILED during the year, their CAPITAL, SURPLUS, and LIABILITIES according to last report of condition.*

Name and location of bank.	Date of organization.	Date of failure.	Receiver appointed.	Capital.	As shown at date of last report in each case.		
					Surplus and undivided profits.	Other liabilities.*	Date of last report.
1. The First National Bank of Lake City, Minn.	Nov. 29, 1870	1885. Dec. 29 1886.	1886. Jan. 4	\$50,000	\$22,032	\$129,635	1885. Oct. 1
2. The Lancaster National Bank of Clinton, Mass.	Nov. 22, 1864	Jan. 1	Jan. 20	100,000	32,156	237,997	Oct. 1
3. The First National Bank of Sioux Falls, Dak.	Mar. 15, 1880	Mar. 1	Mar. 11	50,000	55,288	170,033	Dec. 24
4. The First National Bank of Wahpeton, Dak.	Feb. 2, 1882	Mar. 27	Apr. 8	50,000	7,967	100,306	Dec. 24
5. The First National Bank of Angelica, N. Y.	Nov. 3, 1864	Apr. 16	Apr. 19	100,000	23,285	48,203	Dec. 24
6. The City National Bank of Williamsport, Pa.	Mar. 17, 1874	Apr. 20	May 4	100,000	20,560	162,897	Dec. 24 1880.
7. The Abington National Bank of Abington, Mass.	July 1, 1865	July 1	Aug. 2	150,000	30,513	167,572	June 3
8. The First National Bank of Blair, Nebr.	June 7, 1882	Aug. 25	Sept. 8	50,000	12,394	279,669	June 3
Total.....				650,000	204,195	1,296,312	

\* Total, as per statement, except capital, surplus, circulation, and undivided profits.

1. The First National Bank of Lake City, Minn., failed in consequence of heavy losses, having its funds locked up in inconvertible paper. The stockholders, believing that the assets would prove valuable, bought nearly all the claims against the bank and then deposited a sum that enabled the Comptroller to pay all debts, principal and interest. After this was done the remaining assets were turned over to an agent of the stockholders in accordance with the provisions of section 3 of the act of June 30, 1876.

2. The Lancaster National Bank of Clinton, Mass., was wrecked by its president, who absconded to Canada. Money and securities of the bank and of others were taken bodily away, but a large amount was subsequently recovered, which had been buried on a mountain in Vermont.

3. The First National Bank of Sioux Falls, Dak., had its assets seized on writ of attachment in a suit on its cashier's check for upward of \$16,000, which was claimed to have been fraudulently obtained. This caused the bank to fail; but it had been badly managed for some time previous, and had suffered large losses on overdue paper and mortgages.

4. The First National Bank of Wahpeton, Dak., appears to have failed through reckless management, which locked up its funds in speculative enterprises.

5. The failure of the First National Bank of Angelica, N. Y., was due to the embezzlement by its cashier of an amount nearly equal to half its capital stock. He lost the money in grain and pork speculations, and concealed the defalcation by false entries on the books. The president and directors of the bank were the victims of over confidence in this man, and seemed blind to signs of his irregularities up to the hour of his flight.

6. The City National Bank of Williamsport, Pa., was closed in consequence of a run upon it. Subsequent examination of the books revealed embezzlement by a former assistant cashier and by the cashier at the



date of suspension. Suit has been brought to recover on the bond of the late cashier, and criminal proceedings against him have also been instituted.

7. The failure of the Abington National Bank of Abington, Mass., was due to overloans to its president, both directly and as endorser for irresponsible parties. In this case the creditors were paid in full, principal and interest, within sixty days after the receiver was appointed.

8. The First National Bank of Blair, Nebr., failed through trying to do too much business for its means. The assets as at present estimated should pay the creditors in full.

Lists will be found in the Appendix, showing the amount of capital, nominal assets, amounts collected, claims proved, and dividends paid in each of these cases.

#### ORGANIZATION, CIRCULATION, AND DISSOLUTION.

As the laws now stand a national banking association may be formed by any number (not less than five) of natural persons. The conditions are simple and reasonable, the only one appearing onerous being that which requires the bank to deposit in the Treasury United States registered bonds, bearing interest.

Before 1882 every bank with a capital not exceeding \$150,000 was required to place and keep on deposit with the Treasurer such bonds to the amount of at least one-third of its capital; but the act of July 12, 1882, reduced this minimum requirement to one-fourth the capital. Under the act of June 20, 1874, \$50,000 of bonds is the minimum requirement for all other banks, however large the capital.

Every bank, before beginning business, is also required to deposit with the Comptroller a copy of its articles of association, a complete list of its shareholders, directors, and principal officers, all duly authenticated, and evidence that at least 50 per cent. of the capital is actually paid in. The Comptroller may, in his discretion, cause a special examination to be made in order to satisfy himself on any of these points, and he may refuse to authorize any bank to begin business if he has reason to believe that the purposes of its promoters are not in accord with those of the national banking laws. When the Comptroller issues his certificate of authority to begin business the bank is established, and is thenceforward bound to conform to all the requirements of the law governing its business, while, on the other hand, it is entitled to exercise the rights, privileges, and franchises secured to it by the statutes.

By a special provision of law banks and banking corporations having State charters may be converted into national banks, upon satisfying the Comptroller of the Currency that they are in sound financial condition, and upon complying with such of the general requirements of the law as are applicable to them. In all such cases, both of conversion and of primary association, applicants for authority to enter the national bank system must select a title approved by the Comptroller of the Currency. The title "First National Bank" being very much sought after, some cases of contention for it have arisen, and during the past year the following general rules have been adopted to govern the concession of this title, which have obviated controversy, and have been accepted by competing applicants as entirely just.

#### RULES.

The title of "First National Bank" will not be approved unless:

1st. The application therefor is really the first application to establish a national bank in the place named in the title, or unless all such applications previously made have lapsed or been abandoned.

2d. Unless no national bank is located at the time in the place named in the title.

3d. Unless the title asked for, though once in use, is at the time vacant by reason of the entire extinction of the bank that had it.

4th. Unless every national bank at the time located in the place named in the title assents to the application. The term "place" means any ward of a city, or any town, city, county, State, or geographical area.

#### CONVERTED AND ORIGINAL BANKS.

Banks that have entered the national system are of two classes, viz, institutions already organized under State laws, converted to national banks under section 5154, Revised Statutes of the United States, and national banking associations primarily organized as such under various acts of Congress.

The following tables show the history of these two classes:

**WHOLE NUMBER of STATE BANKS CONVERTED to NATIONAL BANKING ASSOCIATIONS, their CAPITAL at DATE of CONVERSION, PRESENT CAPITAL and SURPLUS; specifying such as have since gone into VOLUNTARY LIQUIDATION, and such as have become INSOLVENT.**

Years.	Existing.					Voluntary liquidation.				Insolvent.		
	Whole number converted.	Number in existence.	Capital at date of conversion.	Present capital.	Surplus.	Number.	Capital at date of conversion.	Capital at date of liquidation.	Surplus at date of liquidation.	Number.	Capital at date of conversion.	Capital at date of failure.
1863.....	12	12	\$6, 110, 000	\$9, 710, 000	\$2, 611, 500	2	\$200, 000	\$250, 000	\$38, 900	2	\$267, 000	\$167, 000
1864.....	150	146	66, 739, 500	72, 755, 200	25, 942, 700	46	11, 662, 700	10, 048, 700	1, 766, 300	15	4, 551, 100	4, 521, 100
1865.....	284	223	59, 228, 400	58, 906, 400	24, 538, 700	2	275, 000	250, 000	52, 200	1	3, 410, 300	2, 500, 000
1866.....	6	3	860, 300	3, 100, 000	129, 200	1	50, 000	100, 000	11, 100			
1867.....	1					2	200, 000	200, 000	20, 700			
1868.....	3	1	250, 000	250, 000	39, 700							
1869.....												
1870.....	1	1	1, 000, 000	1, 500, 000	218, 000	3	278, 000	300, 000	35, 000			
1871.....	5	2	1, 378, 000	1, 225, 000	188, 000	2	150, 000	150, 000	13, 500			
1872.....	5	3	1, 110, 000	830, 000	153, 500	2						
1873.....	4	4	855, 000	555, 000	235, 200	2	250, 000	250, 000	15, 500			
1874.....	11	9	2, 244, 000	2, 560, 000	478, 800	2	200, 000	130, 000	12, 000			
1875.....	7	5	850, 000	860, 000	177, 500	1	50, 000	50, 000	4, 500	1	130, 000	130, 000
1876.....	2	2	161, 000	141, 000	20, 300							
1877.....	5	3	680, 000	980, 000	307, 000							
1878.....	7	7	710, 000	769, 000	150, 300							
1879.....	10	10	1, 285, 000	1, 435, 000	404, 000							
1880.....	6	6	1, 147, 000	1, 290, 000	319, 300							
1881.....	11	11	1, 445, 700	2, 213, 100	349, 800							
1882.....	13	13	1, 190, 300	1, 590, 300	225, 000	3	150, 000	150, 000	8, 700			
1883.....	16	13	1, 080, 000	1, 105, 000	120, 200							
1884.....	1	1	50, 000	50, 000	25, 000							
1885.....	5	5	850, 000	850, 000	109, 700							
1886.....	10	10	2, 152, 000	2, 200, 000	27, 400							
<b>Total.....</b>	<b>575</b>	<b>490</b>	<b>151, 376, 200</b>	<b>164, 875, 000</b>	<b>56, 800, 800</b>	<b>66</b>	<b>13, 465, 700</b>	<b>11, 878, 700</b>	<b>1, 987, 400</b>	<b>19</b>	<b>8, 358, 400</b>	<b>7, 318, 100</b>

Percentage of capital of national banks, organized as such, that went into voluntary liquidation..... 14  
 Percentage of capital of national banks, organized as such, that went into insolvency..... 3  
 Percentage of capital of national banks, organized as such, that are in existence..... 83

Percentage of capital of converted banks that went into voluntary liquidation..... 8  
 Percentage of capital of converted banks that went into insolvency..... 5  
 Percentage of capital of converted banks that are still in existence..... 87

Percentage of increase of capital of national banks organized as such..... 16  
 Percentage of increase of capital of converted banks..... 9

**WHOLE NUMBER of NATIONAL BANKS of PRIMARY ORGANIZATION under the national bank laws, CAPITAL at date of organization, and PRESENT CAPITAL and SURPLUS, specifying such as have since gone into VOLUNTARY LIQUIDATION and such as have become INSOLVENT.**

Years.	Whole number organized.	Existing.				Voluntary liquidation.				Insolvent.		
		Num-ber.	Capital at date of organization.	Present capital.	Surplus.	Num-ber.	Capital at date of organization.	Capital at date of liquidation.	Surplus at date of liquidation.	Num-ber.	Capital at date of organization.	Capital at date of failure.
1863.....	474	297	\$40,638,900	\$59,024,800	\$23,845,900	147	\$14,984,200	\$25,424,600	\$7,839,300	80	\$3,410,000	\$5,069,500
1864.....	104	71	12,048,100	15,520,100	7,016,600	30	4,210,000	6,116,000	1,538,900	3	350,000	400,000
1865.....	603	443	108,077,400	112,079,700	32,727,500	141	19,292,300	18,215,000	4,857,300	19	2,475,000	3,560,000
1866.....	33	23	2,730,000	4,385,000	2,080,600	8	800,000	775,300	176,200	2	100,000	150,000
1867.....	9	7	850,000	1,300,000	515,000	2	150,000	150,000	14,800			
1868.....	10	8	710,000	1,150,000	260,500	2	200,000	200,000	7,500			
1869.....	8	4	850,000	650,000	195,000	2	260,000	310,000	48,500	2	350,000	350,000
1870.....	62	40	4,298,000	5,110,500	1,588,500	20	2,401,000	2,880,000	375,300	2	300,000	350,000
1871.....	148	109	11,668,000	14,528,900	4,488,600	34	3,040,000	3,000,000	656,000	5	1,000,000	1,300,000
1872.....	156	98	9,124,700	12,351,100	3,592,300	47	4,205,000	3,793,100	568,100	11	1,450,000	1,485,000
1873.....	53	38	4,655,000	4,513,000	1,069,300	13	925,000	1,125,000	116,700	2	370,000	350,000
1874.....	72	48	3,826,500	4,435,000	1,364,000	20	1,250,000	1,220,000	76,900	4	350,000	350,000
1875.....	94	79	10,012,000	11,044,000	3,378,900	14	1,000,000	1,010,000	75,800	1	50,000	50,000
1876.....	27	23	2,020,800	2,427,800	634,600	4	250,000	250,000	11,400			
1877.....	26	22	1,914,000	2,414,000	814,600	2	100,000	100,000	11,000	2	300,000	1,011,300
1878.....	23	18	1,625,000	1,795,000	390,300	5	250,000	250,000	21,400			
1879.....	30	26	2,600,000	3,190,000	730,500	3	150,000	150,000	9,000	1	60,000	60,000
1880.....	47	43	5,222,100	6,072,100	1,177,400	3	250,000	250,000	32,400	1	50,000	50,000
1881.....	97	90	9,285,000	10,613,500	1,967,300	6	770,000	670,000	18,500	1	50,000	50,000
1882.....	230	216	28,578,000	33,054,000	7,088,500	11	1,170,000	1,170,000	66,200	3	175,000	175,000
1883.....	236	218	23,182,900	26,261,500	2,665,000	14	2,035,000	2,035,000	47,200	4	450,000	250,000
1884.....	179	174	17,460,000	19,866,100	1,868,800	5	300,000	300,000	500			
1885.....	142	142	13,793,000	14,093,000	974,000							
1886.....	142	141	10,503,000	10,445,000	62,200	1	50,000	50,000				
Total.....	3,005	2,378	331,680,500	384,324,100	100,480,900	534	58,042,500	69,444,000	16,568,400	93	11,290,000	15,210,800

SUMMARY OF NATIONAL BANKS ORGANIZED AND DISSOLVED SINCE FEBRUARY 25, 1863, AND THE NUMBER EXISTING NOVEMBER 1, 1886.

Banks organized.	Num-ber.	Dissolved.					Now existing.		Remarks.
		In liquidation, volun- tary or by expiration.		Failed.		Total number dissolved.	Num- ber.	Per cent.	
		Number.	Per cent.	Number.	Per cent.				
Converted from State system.	575	66	12	19	3	85	490	85	Of 600 banks which have gone into voluntary liquidation, 456 took that step for the purpose of winding up their affairs, 79 for the purpose of reorganization, and 65 went into liquidation by reason of expiration of charter, 38 of them having since been reorganized.
Other banks.....	3, 005	534	18	93	3	627	2, 378	79	
Total.....	3, 580	600	17	112	3	712	2, 868	80	

## EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Under the provisions of the original national currency act of February 25, 1863, 488 banks were organized, of which 88 had ceased to exist when the act of July 12, 1882, went into effect, leaving 400 still in operation at that date. Of these 400 banks 72 were succeeded by other associations with the same or different names, 12 went out by voluntary liquidation or expiration of corporate existence, 2 were placed in the hands of receivers, and 314 were extended under the act. The act of June 3, 1864, is designated "the national-bank act" in the act approved June 20, 1874. Up to July 12, 1882, there had been organized under this act 2,266 banks, of which 450 had been closed, leaving 1,816 in operation at that date.

The following table shows how many of these surviving banks will reach the term of their corporate existence during each year from 1886 to 1902, inclusive, with their capital and circulation:

Years.	No. of banks.	Capital.	Circulation.	Years.	No. of banks.	Capital.	Circulation.
1887.....	5	\$1,050,000	\$495,000	1896.....	23	\$2,218,800	\$1,322,550
1888.....	10	1,364,900	421,200	1897.....	26	3,324,000	1,391,545
1889.....	3	600,000	184,500	1898.....	24	2,354,000	1,367,100
1890.....	60	9,285,500	4,626,200	1899.....	40	5,080,000	2,552,950
1891.....	99	13,493,900	4,742,535	1900.....	50	7,582,100	3,257,990
1892.....	102	13,190,150	5,285,225	1901.....	110	15,156,150	4,546,935
1893.....	33	4,516,000	2,275,700	1902.....	231	37,667,300	10,461,450
1894.....	64	7,353,000	3,484,750				
1895.....	77	11,159,000	5,391,450	Total....	962	135,394,800	51,807,080

On November 1, 1886, 915 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, 1,229 associations extended under the act of July 12, 1882. In the Appendix will be found a table showing the distribution and capital of these banks, arranged geographically.

The number, capital, and circulation of the national banks whose periods of succession terminated between November 1, 1885, and November 1, 1886, are shown by the following table, which also indicates the number of which the corporate existence has been extended. One went into liquidation and has not been succeeded by another national bank:

Date.	Number of banks that have expired.	Capital.	Circulation.	Number of banks that have extended.	Capital.	Circulation.
1885.						
November.....	6	\$1,200,000	\$927,000	6	\$1,200,000	\$927,000
December.....	8	3,250,000	2,037,500	8	3,250,000	2,037,500
1886.						
January.....	3	300,000	270,000	3	300,000	270,000
February.....	3	700,000	164,000	3	700,000	164,000
March.....	2	750,000	235,000	2	750,000	235,000
May.....	2	260,000	244,000	2	260,000	244,000
June.....	2	300,000	90,000	2	300,000	90,000
July.....	1	125,000	45,000	1	125,000	45,000
August.....	1	50,000	45,000	0		
September.....	2	300,000	235,000	2	300,000	235,000
October.....	1	100,000	72,000	1	100,000	72,000
Total.....	31	7,335,000	4,364,500	30	7,285,000	4,319,500

Of the 400 existing banks originally organized under the act of February 25, 1863, 270, with a circulation of \$47,997,430, were extended on February 25, 1883, and the provisions of section 6 of the act of July 12, 1882, required that lawful money should be deposited within thirty days from February 25, 1886, to retire such portion of this circulation as then remained outstanding. It was of course evident that the amount of the final deposit required by law to be made in lawful money during the thirty days succeeding February 25, 1886, would be very large, and that this deposit within so short a period would probably occasion temporary disturbance at money centres, particularly as new circulation to replace the amount retired could not at once be issued. In anticipation of any difficulty which might arise, my predecessor, Mr. Cannon, began early to advise national banks which would be required to make such deposits of lawful money on or before March 25, 1886, to make them in sums of \$10,000 or multiples thereof in advance, extending them over a considerable period of time. These banks were also advised in advance to order the preparation of notes of new design, which were required by the same section of the act, that they might be in readiness to be issued to replace the circulation necessarily retired under the operation of the law. In consequence of this forethought and sagacity, the whole amount required to be deposited was very evenly distributed between the months from July, 1885, to March, 1886, as shown by the following table:

Months.	Amount:
July, 1885	\$519,690
August, 1885	603,610
September, 1885	1,425,434
October, 1885	2,258,926
November, 1885	2,195,787
December, 1885	2,410,756
January, 1886	2,814,084
February, 1886	2,921,192
March, 1886	873,902
Total amount which the law required to be deposited within 30 days	16,023,381

Table showing by States the number and capital of national banks the corporate existence of which was extended prior to November 1, 1886.

State.	No. of banks.	Capital.	State.	No. of banks.	Capital.
Alabama	2	\$350,000	Montana	1	\$500,000
Arkansas	1	250,000	Nebraska	3	750,000
Colorado	3	460,000	New Hampshire	35	4,605,000
Connecticut	73	22,450,820	New Jersey	48	9,783,350
Delaware	11	1,503,185	New York	221	72,572,460
District of Columbia	2	500,000	North Carolina	3	650,000
Georgia	6	1,450,000	South Carolina	2	750,000
Illinois	48	6,240,000	Ohio	82	14,854,000
Indiana	32	4,157,000	Oregon	1	250,000
Iowa	24	2,595,000	Pennsylvania	165	44,479,390
Kansas	3	300,000	Rhode Island	59	19,959,800
Kentucky	11	3,150,000	Tennessee	4	1,150,000
Louisiana	2	1,300,000	Texas	4	625,000
Maine	53	8,630,000	Vermont	29	5,256,000
Maryland	29	12,069,000	Virginia	10	2,016,000
Massachusetts	199	85,712,500	West Virginia	11	1,341,000
Michigan	19	1,575,000	Wisconsin	19	1,685,000
Minnesota	6	2,100,000			
Missouri	8	3,150,000	Total	1,229	339,169,505

*National banks whose corporate existence will expire during the year 1887, with the date of the expiration, the amount of capital stock of each bank, the United States bonds on deposit with the Treasurer, and the amount of circulation issued thereon.*

Char- ter num- ber.	Title of bank.	State.	Expira- tion of corporate existence.	Capital stock.	United States bonds.	Circula- tion.
			1887.			
1668	The First National Bank of Idaho, Boise City.	Idaho	Mar. 5	\$100,000	\$30,000	\$27,000
1669	The Fourth National Bank of Nashville .....	Tenn.	Mar. 5	500,000	70,000	63,000
1670	The Ilion National Bank .....	N. Y.	Mar. 14	100,000	100,000	90,000
1671	The Citizens' National Bank of Davenport ..	Iowa.	May 3	100,000	100,000	90,000
1675	The National Security Bank of Boston .....	Mass.	Nov. 22	250,000	250,000	225,000

#### REAPPRAISAL OF NATIONAL-BANK SHARES.

It is provided by section 5 of the act of July 12, 1882, that when any national banking association has amended its articles of association for extension of its corporate existence, and the Comptroller has granted his certificate of approval, any shareholder not assenting to such amendment may, within thirty days from the date of the certificate of approval, give notice in writing to the directors of his desire to withdraw from said association. Each shareholder giving this notice becomes 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 these 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.

Of the 1,229 associations extended under the act there have been but two cases in which an appeal has been made to the Comptroller for a reappraisal of shares held by dissenting shareholders. It appears, however, from complaints made to the Comptroller that in some instances the banks have neglected to take action upon notice of the desire of the shareholders to withdraw, and, as was pointed out by my predecessor, there is no penalty provided in the law for such neglect, although individual rights are thereby violated. Remedy may doubtless be obtained by suit at law, but it would seem that justice demands speedier and less costly relief.

#### NATIONAL-BANK SHAREHOLDERS.

With a view to ascertaining how the stock of the national banks is distributed, a laborious examination has been made of the official lists of shareholders, deposited in this office in accordance with section 5210, Revised Statutes of the United States.

The results of this examination, carefully compiled, are exhibited in the following tables, and, for purposes of comparison, similar tables contained in the report of the Comptroller of the Currency for the year 1876 are here reproduced.

Upon an examination it will be seen that the capital stock of the 2,868 national banks now existing is represented by 7,116,894 shares, and that of these 6,426,320, or over 90 per cent., are held by residents of the State in which the bank is located, and 690,574, or less than 10 per cent., by non-residents. In 1876 less than 90 per cent. of the stock was held by residents.



The number of shares held by natural persons is 6,524,143, or over 91 per cent., while the remainder are held as follows: 82,694 shares by religious, charitable, and educational institutions; 6,188 by municipal corporations; 490,993 by savings banks, trust companies, and insurance companies, and 12,897 by all other corporations.

The number of shareholders in national banks is 223,583, of which number 215,876, or over 96 per cent., are natural persons, while more than 38½ per cent. of all the stockholders are residents of the State in which the bank is located.

Of the 223,583 shareholders, 117,974, being more than half, hold ten shares or less, 78,781, or about a third, hold over ten shares but less than fifty, while those holding over fifty shares number only 26,828, or but little more than one-ninth of the whole.

The details as to State and geographical divisions will doubtless be found interesting and suggestive.

Among other things, it will be perceived that out of 82,000 shares held by religious, charitable, and educational institutions, upward of 40,000 are held in New England and 40,000 more in the Middle States. In the same way, out of 490,993 shares held by savings banks, trust companies, and insurance companies, nearly 478,000 shares are held north and east of the District of Columbia.

Geographical divisions Nos. 3, 4, 5, 6, 7, and 8 contain 1,600 banks, with \$225,000,000 capital, and in all this great area the national-bank stock is held almost exclusively by natural persons.

Out of 7,704 corporations of all kinds appearing as national-bank stockholders, only 602 hold stock in banks anywhere in these six divisions.

Another observation to be drawn from these tables is that in those States in which the older banks are situated the stock is more largely held by residents, and is more widely distributed, while in the area in which nearly all the banks are of recent organization, the proportion of non-resident shareholders is larger, and the amount of stock held in large amounts is greater. This shows the very important and significant fact that the national-bank system is serving to bring capital into those new districts from the older States, and in this way it is a constant and valuable factor in the process by which American industry and enterprise are being extended all over the continent, and by which the ties of a common citizenship are being daily strengthened by the bonds of commercial intercourse and of interdependent interests.

The total number of shares exceeds one for every \$100 of capital, which is accounted for by the fact that a large number of the banks converted from State institutions have availed themselves of the privilege of retaining their shares at their original par value. (See section 5154, Revised Statutes.)

## DISTRIBUTION by STATES and GEOGRAPHICAL DIVISIONS of the

Shares issued.		Number of shares.						
States and Territories.	Whole number of shares.	Held by residents in the State.	Held by residents outside of the State.	Held by natural persons.	Held by religious, charitable, and educational institutions.	Held by municipal corporations.	Held by savings banks, trust companies, and insurance companies.	Held by all other corporations.
1 Maine .....	110, 204	102, 530	7, 674	86, 740	3, 224	124	19, 129	987
2 New Hampshire .....	62, 850	57, 105	5, 745	50, 893	890		9, 338	1, 729
3 Vermont .....	100, 150	89, 258	10, 892	95, 509	282	473	3, 647	149
4 Massachusetts .....	986, 430	925, 381	61, 049	704, 022	16, 225	535	364, 192	1, 456
5 Rhode Island .....	430, 458	400, 506	29, 952	360, 339	11, 489	544	56, 476	1, 610
6 Connecticut .....	316, 430	288, 434	27, 996	244, 824	8, 615	150	61, 146	1, 695
Division No. 1 .....	2, 006, 522	1, 863, 214	143, 308	1, 542, 417	40, 725	1, 826	413, 928	7, 026
7 New York .....	1, 153, 091	954, 599	198, 492	1, 113, 820	4, 237	3	34, 294	737
8 New Jersey .....	198, 034	176, 759	21, 275	195, 652	981	13	1, 388	
9 Pennsylvania .....	889, 979	850, 820	39, 159	880, 717	3, 151	20	4, 565	1, 526
Division No. 2 .....	2, 241, 104	1, 982, 178	258, 926	2, 190, 189	8, 369	36	40, 247	2, 263
10 Delaware .....	33, 602	27, 470	6, 132	33, 033	419	26	100	24
11 Maryland .....	908, 440	887, 549	20, 891	850, 386	29, 775	4, 263	22, 986	1, 030
12 District of Columbia .....	15, 770	11, 092	4, 678	15, 243	44		483	
13 Virginia .....	38, 563	32, 482	6, 081	38, 356	150		57	
14 West Virginia .....	21, 360	17, 982	3, 378	19, 946	1, 404	10		
Division No. 3 .....	1, 017, 735	976, 575	41, 160	956, 964	31, 792	4, 299	23, 626	1, 054
15 North Carolina .....	23, 593	21, 049	2, 544	23, 542	7		3	41
16 South Carolina .....	18, 130	16, 756	1, 374	17, 891	145	26	68	
17 Georgia .....	26, 800	18, 026	8, 774	24, 562	17		1, 446	775
18 Florida .....	5, 509	4, 365	1, 135	5, 500				
19 Alabama .....	19, 350	17, 777	1, 573	19, 306			44	
20 Mississippi .....	6, 250	4, 677	1, 573	6, 200				50
21 Louisiana .....	36, 250	24, 537	11, 713	35, 131	13		1, 065	41
22 Texas .....	76, 050	62, 753	13, 297	75, 636	20		274	120
23 Arkansas .....	7, 550	6, 278	1, 272	7, 550				
24 Kentucky .....	131, 339	122, 905	8, 434	131, 094	136		57	90
25 Tennessee .....	53, 075	49, 804	3, 271	53, 053	22			
Division No. 4 .....	403, 887	348, 927	54, 960	399, 465	362	26	2, 957	1, 077
26 Ohio .....	384, 890	354, 824	30, 066	377, 409	677		6, 520	275
27 Indiana .....	113, 512	109, 536	8, 976	117, 532	520		219	241
28 Illinois .....	261, 860	240, 042	21, 817	261, 130	1		729	
29 Michigan .....	146, 846	133, 762	13, 084	146, 649	64			133
30 Wisconsin .....	14, 250	13, 715	535	14, 250				
Division No. 5 .....	926, 358	851, 880	74, 478	916, 970	1, 262		7, 477	649
31 Iowa .....	101, 642	84, 726	16, 916	101, 408	12		210	12
32 Minnesota .....	29, 100	20, 018	9, 082	27, 785	100		1, 125	90
33 Missouri .....	29, 000	20, 275	8, 725	29, 000				
34 Kansas .....	63, 382	48, 760	14, 622	62, 806			566	10
35 Nebraska .....	124, 389	94, 305	30, 084	124, 389				
Division No. 6 .....	347, 513	268, 084	79, 428	345, 388	112		1, 901	112
36 Colorado .....	24, 350	20, 333	4, 017	24, 334				16
37 Nevada .....	1, 500	1, 333	167	1, 500				
38 California .....	42, 000	37, 605	4, 395	41, 565	12		423	
39 Oregon .....	13, 350	11, 285	2, 065	12, 965			385	
Division No. 7 .....	81, 200	70, 556	10, 644	80, 364	12		808	16
40 Dakota .....	30, 250	16, 982	13, 268	30, 191	10		39	10
41 Idaho .....	3, 500	2, 816	690	3, 500				
42 Montana .....	18, 725	14, 215	4, 510	18, 725				
43 New Mexico .....	14, 500	12, 153	2, 347	14, 460	20		10	10
44 Utah .....	7, 500	7, 035	465	7, 500				
45 Washington .....	10, 100	1, 334	2, 766	10, 100				
46 Wyoming .....	8, 000	4, 377	3, 623	7, 920				80
Division No. 8 .....	92, 575	64, 906	27, 669	92, 296	30		49	100
United States .....	7, 116, 894	6, 426, 320	690, 574	6, 524, 143	82, 694	6, 187	490, 993	12, 897
United States, 1876 .....	6, 505, 930	5, 820, 908	685, 022					

STOCK of all NATIONAL BANKING ASSOCIATIONS now in operation.

Number of shareholders.					Number of shareholders owning specified amounts.			
Natural persons.	Corporations.	Resident.	Non-resident.	Total.	Owning 10 shares and less.	Over 10 and not more than 50.	Over 50 and not more than 300.	Over 300.
6,812	610	6,862	560	7,422	4,628	2,350	342	102
3,914	202	3,617	499	4,116	2,882	1,056	165	13
3,815	53	3,348	520	3,868	2,199	1,325	300	44
4,838	4,083	47,080	4,491	52,471	33,377	15,612	3,298	134
12,340	635	11,446	1,529	12,975	5,741	5,630	1,531	73
13,839	887	13,133	1,591	14,726	9,272	4,239	1,121	94
89,108	6,470	86,888	9,190	95,578	58,099	30,212	6,757	510
29,680	375	23,488	6,571	30,059	13,531	12,193	3,914	421
8,309	68	7,441	936	8,377	4,384	3,209	755	29
33,483	185	32,243	1,425	33,668	17,279	12,696	3,483	219
71,472	632	63,172	8,932	72,104	35,194	28,098	8,152	660
1,542	21	1,212	351	1,563	783	643	134	3
6,926	307	6,727	506	7,233	2,575	3,035	1,447	176
560	11	424	147	571	268	246	54	3
1,624	3	1,375	252	1,627	1,005	414	196	12
938	4	786	156	942	534	332	70	6
11,590	346	10,524	1,412	11,936	5,165	4,670	1,901	200
877	4	732	149	881	461	338	75	7
1,101	34	1,066	69	1,135	704	321	46	4
820	21	655	186	841	470	250	111	10
134	.....	106	28	134	71	37	26	.....
467	3	417	53	470	212	179	71	8
188	1	148	41	189	144	37	8	.....
778	12	612	178	790	339	293	145	13
1,353	6	1,073	286	1,359	553	495	277	34
167	.....	133	34	167	72	61	31	3
4,726	6	4,442	290	4,732	2,291	1,710	705	26
1,692	1	1,584	109	1,693	757	624	294	18
12,303	88	10,968	1,423	12,391	6,134	4,345	1,789	123
9,202	105	8,552	755	9,307	3,737	3,874	1,571	125
2,272	7	2,045	234	2,279	734	839	642	64
5,040	7	4,602	445	5,047	2,146	1,642	1,132	127
3,753	13	3,451	315	3,766	1,569	1,552	590	55
345	.....	329	16	345	157	107	75	6
20,612	332	18,979	1,765	20,744	8,343	8,014	4,010	377
3,291	3	2,590	704	3,294	1,681	1,046	542	25
793	13	542	264	806	354	265	181	6
314	.....	220	94	314	103	118	78	15
1,988	6	1,429	565	1,994	1,120	544	310	20
1,217	.....	921	296	1,217	501	327	332	57
7,603	22	5,702	1,923	7,625	3,759	2,300	1,443	123
436	1	337	100	437	172	170	83	12
17	.....	16	1	17	4	13	.....	.....
612	4	571	45	616	187	209	142	18
176	2	156	22	178	30	71	62	6
1,241	7	1,080	168	1,248	402	523	287	36
917	3	518	402	920	471	260	186	3
55	.....	44	11	55	18	15	.....	.....
224	.....	173	51	224	91	74	47	12
254	3	205	52	257	94	93	66	4
243	.....	233	10	243	137	74	28	4
178	.....	133	45	178	58	60	49	2
79	1	32	48	80	9	34	33	4
1,950	7	1,338	619	1,957	878	619	431	29
215,879	7,704	198,151	25,432	223,583	117,974	78,781	24,770	2,058
.....	.....	183,996	24,490	208,486	104,976	77,496	.....	.....

*Total number of shares of national-bank stock issued in each State and geographical division residents respectively; the number of resident and of non-resident shareholders, and the troller's report for the year 1876.*

Shares issued.		Shares, where held.		Number of shareholders.	
States.	Number.	In the State.	By non-residents.	In the State.	Non-residents.
Maine .....	118,080	106,057	7,023	7,199	476
New Hampshire .....	60,150	55,532	4,618	3,663	384
Vermont .....	129,586	121,461	8,125	3,910	358
Massachusetts .....	982,700	913,326	75,374	46,564	5,162
Rhode Island .....	388,036	350,954	37,082	11,341	1,741
Connecticut .....	339,274	311,068	28,206	14,298	1,536
<b>Eastern States .....</b>	<b>2,018,826</b>	<b>1,858,398</b>	<b>160,428</b>	<b>86,975</b>	<b>9,657</b>
New York .....	1,482,746	1,216,478	266,268	26,339	7,742
New Jersey .....	221,044	198,463	22,581	6,811	864
Pennsylvania .....	884,539	849,249	35,290	28,612	1,283
Delaware .....	28,494	23,920	4,574	798	409
Maryland .....	434,555	414,159	20,396	5,566	464
<b>Middle States .....</b>	<b>3,051,378</b>	<b>2,702,269</b>	<b>349,109</b>	<b>68,126</b>	<b>10,762</b>
District of Columbia .....	15,520	11,351	4,169	362	131
Virginia .....	36,911	29,734	7,177	903	191
West Virginia .....	18,460	16,812	1,648	635	82
North Carolina .....	23,060	20,886	2,174	615	79
South Carolina .....	31,850	28,832	3,018	1,381	56
Georgia .....	24,856	16,779	8,077	370	103
Florida .....	500	270	230	11	3
Alabama .....	16,930	14,512	2,418	384	47
Louisiana .....	34,000	22,207	11,793	755	228
Texas .....	10,250	9,087	1,163	145	40
Arkansas .....	2,050	1,126	924	20	16
Kentucky .....	103,530	94,965	8,565	3,016	192
Tennessee .....	31,126	27,052	4,074	727	99
Missouri .....	80,350	64,722	15,628	1,686	489
<b>Southern and South-western States .....</b>	<b>429,393</b>	<b>358,335</b>	<b>71,058</b>	<b>11,004</b>	<b>1,756</b>
Ohio .....	295,240	274,747	20,493	5,986	448
Indiana .....	178,043	159,808	18,235	2,454	264
Illinois .....	187,352	173,932	13,420	3,433	387
Michigan .....	103,092	86,806	16,286	2,118	383
Wisconsin .....	39,000	29,406	9,594	625	318
Iowa .....	62,706	57,766	4,940	1,524	143
Minnesota .....	46,800	38,348	8,452	687	141
Kansas .....	15,600	12,999	2,601	264	58
Nebraska .....	9,500	5,579	3,921	79	69
<b>Western States .....</b>	<b>937,333</b>	<b>839,391</b>	<b>97,942</b>	<b>17,170</b>	<b>2,211</b>
Oregon .....	2,500	2,240	260	5	2
Colorado .....	8,250	6,292	1,958	87	41
Utah .....	2,000	1,950	50	44	1
Idaho .....	1,000	1,000		11	
Montana .....	3,500	3,125	375	42	8
Wyoming .....	1,250	1,013	237	14	4
New Mexico .....	3,000	2,381	619	25	7
Dakota .....	500	243	257	11	8
California .....	47,000	44,271	2,729	482	33
<b>Pacific States and Territories .....</b>	<b>69,000</b>	<b>62,515</b>	<b>6,485</b>	<b>721</b>	<b>104</b>
<b>Total .....</b>	<b>6,505,930</b>	<b>5,820,908</b>	<b>685,022</b>	<b>183,996</b>	<b>24,490</b>

by banks in operation; the number of shares of each State held by its residents and by non-number of shareholders holding respectively specified amounts of stock, as stated in Comp-

Number of shareholders owning specified amounts of stock.

Owning 10 shares or less.	Over 10 and not more than 20.	Over 20 and not more than 30.	Over 30 and not more than 40.	Over 40 and not more than 50.	Over 50 and not more than 100.	Over 100 and not more than 500.	Over 500 shares.
5,359	1,185	440	190	144	227	124	6
2,835	618	259	100	74	103	54	4
2,228	827	391	191	161	280	169	21
32,235	9,097	3,601	1,675	1,604	2,157	1,304	53
5,677	3,030	1,391	830	555	1,033	529	37
9,581	2,986	1,187	576	392	655	414	43
57,915	17,743	7,269	3,562	2,930	4,445	2,594	164
12,784	6,963	3,610	2,232	2,223	3,573	2,491	205
3,457	1,600	761	524	366	642	313	12
14,621	5,780	2,824	1,493	1,418	2,260	1,386	83
597	238	112	72	44	107	36	1
1,914	1,033	632	391	427	781	748	104
33,373	15,614	7,939	4,712	4,508	7,363	4,974	405
226	107	60	16	28	35	19	2
617	165	84	31	67	74	51	5
391	127	65	34	30	44	25	1
330	138	60	25	52	63	25	1
832	272	102	58	54	76	41	2
216	65	43	22	44	46	33	4
8	2	1	1	1	2	2	2
167	87	48	18	48	40	21	2
477	158	98	34	70	97	44	5
75	20	28	7	22	13	20	5
9	5	1	2	4	10	5	7
1,441	606	319	163	212	290	164	3
306	164	91	44	68	102	48	8
957	389	240	103	159	198	121	8
6,052	2,305	1,240	557	859	1,088	619	40
2,388	1,190	662	372	489	728	568	37
785	482	276	157	262	362	353	41
1,608	617	342	196	334	372	324	27
967	462	276	117	175	298	195	11
382	172	98	53	61	93	81	3
774	283	146	90	99	152	114	9
282	148	69	45	102	88	86	8
158	49	23	19	16	28	29	1
50	19	13	12	11	20	22	1
7,394	3,422	1,905	1,061	1,549	2,141	1,772	137
56	17	3	3	16	15	3	2
24	6	5	2	2	2	6	3
1	1	1	1	7	2	2	1
23	5	1	2	8	4	6	1
10	1	1	1	1	2	2	1
7	3	4	2	2	5	9	1
7	3	2	2	4	1	1	1
114	87	45	39	56	78	82	14
242	122	62	49	88	116	125	21
104,976	39,206	18,415	9,941	9,934	15,163	10,084	767

## CIRCULATING NOTES.

Upon the security of its bonds deposited with the Treasurer, each bank is entitled to receive, and the Comptroller of the Currency is by law required to issue to it, circulating notes to the amount of 90 per cent. of the market value, and not more than 90 per cent. of the par value of the bonds. Any bank may deposit more than the minimum of bonds, and may take out circulating notes for 90 per cent. of its deposit, provided its entire outstanding circulation against bonds does not exceed 90 per cent. of its capital stock actually paid in. The circulating notes when issued by the Comptroller are in sheets, and are not valid until signed by the bank officers designated by the statute.

Under the present law the minimum deposit of bonds required to be made by the 2,852 national banks in operation in the United States on October 7, 1886, in order to continue as national banking associations, would be but \$84,365,312.

Tables in the Appendix\* show by States and geographical divisions the national banks in operation on October 7, 1886, separated into two classes, namely, banks of which the capital does not exceed, and banks of which the capital exceeds, \$150,000. The first class contains 2,001 banks, with an aggregate capital of \$167,261,245; the second 851, with an aggregate capital of \$380,979,485. The minimum of bonds required to be kept on deposit by the entire body of banks in the first class is \$41,815,312; the minimum for the 851 banks of the second class is \$42,550,000. If all banks held only the minimum of bonds, the total national-bank circulation would be \$75,928,781, while the possible maximum of circulation, being 90 per cent. of the aggregate of the national-bank capital, would be \$493,416,657. The actual circulation on October 7, 1886, was \$303,176,776, inclusive of \$71,953,145 still outstanding, but which is no longer represented by bonds, but by that amount of lawful money deposited with the Treasurer of the United States to redeem it. The \$231,223,631 of circulation for which the banks are responsible is composed of \$86,517,585 secured by the bonds deposited by the 2,001 banks having \$150,000 capital and less, and \$144,706,046 secured by the bonds belonging to the 851 banks of which the capital exceeds \$150,000. The first class of banks have therefore \$48,883,805 more than their minimum, and \$64,017,536 less than their possible maximum circulation, while the larger banks have \$106,411,046 more than their minimum, and \$198,175,491 less than their maximum.

The following table shows the number of banks organized from July 1, 1882, to July 1, 1886, their capital stock, amount of bonds deposited, 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
July 1, 1885, to July 1, 1886 ..	163	17,553,000	3,404,500	3,715,500	8	3,342,950

\* This Appendix, which is omitted for want of space, will be found in the bound volume of the Comptroller's report.

From the foregoing table it appears that 774 banks have been organized between the dates given, with a capital of \$79,254,300; that they have deposited \$18,840,800 bonds, upon which circulation to the amount of \$16,956,720 has been issued. The minimum deposit of bonds as required by law for such banks is \$15,637,250, and it will be observed that while the actual deposit has in the aggregate exceeded the minimum absolutely required, yet this excess steadily decreased during the first three years covered by the table, and during the years ending July 1, 1885, and July 1, 1886, the percentage of excess remained the same, namely, 8 per cent. Of the 163 national banks organized during the past fiscal year, 96 have a capital of \$50,000 each, amounting to \$4,800,000; 44 have a capital of over \$50,000 and not exceeding \$150,000, amounting to \$4,218,000; and 23 have a capital of \$8,535,000. The latter class of banks deposited only \$100,000 of bonds in excess of the minimum required by law.

Tables have been prepared, and will be found in the Appendix, showing for the national banks in each State, Territory, and reserve city the minimum amount of bonds required by law, the bonds actually held, and the circulation issued thereon and outstanding October 7, 1886; also all other information deemed useful, as to circulation.

Banks are privileged to change their deposited bonds from time to time, to increase and to reduce the amount, within limits, and are required to inspect once a year, the bonds held for them in trust by the Treasurer. The Comptroller of the Currency is the agent and medium of all such changes, his indorsement on the bonds establishes their ownership and alone validates their transfer. Section 5163 of the Revised Statutes requires him to record every act of deposit, transfer, and withdrawal, and to keep a set of books for the purpose.

#### INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES, AND THE AMOUNT HELD BY NATIONAL BANKS.

The connection between the banks and the distribution of the funded debt of the United States renders the following statement appropriate.

The public debt, at its maximum on August 31, 1865, amounted to \$2,844,649,626; of which, obligations not bearing interest amounted to \$461,616,311, leaving \$2,383,033,315, carrying an average rate of interest of about 6.33 per cent. On November 1, 1886, the interest-bearing debt amounted to \$1,153,443,112.

The following table shows the intermediate changes:

*Bonded debt at dates named.*

Date.	6-per cent. bonds.	5-per cent. bonds.	4½-per cent. bonds.	4-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	.....	1,780,735,650
July 1, 1879 .....	310,932,500	646,905,500	240,000,000	\$98,850,000	1,819,716,110
July 1, 1880 .....	235,780,400	484,864,900	250,000,000	679,878,110	1,709,993,100
July 1, 1881 .....	196,878,600	439,841,350	250,000,000	739,347,800	1,625,567,750
Continued at					
July 1, 1882 .....	3½ per cent. 58,937,150	3½ per cent. 401,593,900	250,000,000	739,349,350	1,449,810,400
July 1, 1883 .....	{	32,082,000	{	250,000,000	737,942,200
July 1, 1884 .....		304,204,350			
July 1, 1884 .....	.....	224,612,150	250,000,000	737,661,700	1,212,273,850
July 1, 1885 .....	.....	194,190,500	250,000,000	737,719,850	1,181,910,350
July 1, 1886 .....	.....	144,046,600	250,000,000	737,759,700	1,131,806,300
Nov. 1, 1886 .....	.....	86,848,700	250,000,000	737,776,400	1,074,625,100

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 \$39,500 of refunding certificates are not included in the table.

On November 1, 1885, there were \$194,190,500 3-per cent. bonds outstanding. During the year ending November 1, 1886, \$127,283,100 of these bonds were called for payment, and \$2,664,850 of uncalled bonds were redeemed, having been voluntarily surrendered under Treasury Department circulars dated August 30, 1886, and September 15, 1886.

Of the called bonds \$95,675,600 have been redeemed, making a total redemption of \$98,340,450.

These changes in the debt have induced corresponding changes in the amount of bonds held by the national banks. In January, 1866, 1,582 banks, with a capital of \$403,000,000, held \$440,000,000 of United States bonds. On October 7, 1886, 2,852 banks, with a capital of \$548,000,000, held only about \$291,000,000 of bonds. The total bank circulation on January 1, 1866, was \$213,000,000, and on October 7, 1886, that which was secured by bonds was about \$228,000,000.



The amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits, on the 1st day of July in each year since 1865, and upon November 1 of the present year, are 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.....	241,083,500	86,226,850	.....	.....	327,310,350	121,152,950	448,463,300
July 1, 1867.....	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
July 1, 1868.....	250,726,950	90,768,950	.....	.....	341,495,900	80,922,500	422,418,400
July 1, 1869.....	255,190,350	87,661,250	.....	.....	342,851,600	55,109,000	397,953,600
July 1, 1870.....	247,355,350	94,923,200	.....	.....	342,278,550	43,980,000	386,259,150
July 1, 1871.....	220,497,750	139,887,800	.....	.....	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
	Continued at 3½ per cent.:	Continued at 3½ per cent.:					
July 1, 1882.....	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
July 1, 1883.....	385,700	7,402,000	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
July 1, 1884.....	.....	200,877,850	.....	.....	.....	.....	.....
	Pacifics.	172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
July 1, 1885.....	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
July 1, 1886.....	3,565,000	107,782,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350
Nov. 1, 1886.....	3,586,000	69,038,050	57,436,850	115,383,150	245,444,050	32,431,400	277,875,500

## SECURITY FOR CIRCULATING NOTES.

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, 1886, and a comparison as to the holdings during the years ending November 1, 1885, and November 1, 1886:

Class of bonds.	Authorizing act.	Rate of interest.	Amount 1885.	Amount 1886.
Funded loan of 1891.....	July 14, 1870, and January 20, 1871.	Per cent. 4½	\$49,547,250	\$57,436,850
Funded loan of 1907.....	do.....	4	116,391,650	115,383,150
Funded loan of July 12, 1882.	July 12, 1882.....	3	138,920,650	69,038,050
Pacific Railroad bonds.....	July 1, 1862, and July 2, 1864.....	6	3,505,000	3,586,000
Total.....			308,364,550	245,444,050

It will be seen that the average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is nearly 3.9 per cent. upon their par value, while, owing to the high premiums commanded by all but the rapidly diminishing 3-per cent. bonds, the banks are receiving only 2.41 per cent. per annum upon the present market value of their aggregate bond investments.

By reference to the table it will be seen that, notwithstanding the fact that 174 new banks were organized during the past year, with a capital of \$21,358,000, depositing \$3,713,500 of bonds as security for circulating notes, the aggregate of bonds on deposit for that purpose has diminished from \$308,364,550 to \$245,444,050, a net reduction of bonds, as the result of deposits and withdrawals, during the year ending November 1, 1886, of \$62,920,500. The changes were as follows: An increase of \$81,000 in Pacific currency sixes, and of \$7,889,600 in the amount of 4½ percents; a reduction of \$1,008,500 in the amount of 4 percents, and of \$69,882,600 in the amount of 3 percents, which are payable at the option of the Government.

The following tables show the decrease of national-bank circulation during the years ending November 1, 1884, November 1, 1885, November 1, 1886, and the amount of lawful money on deposit at each of the dates named:

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
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
National-bank notes outstanding November 1, 1886, including notes of national gold banks.....	301, 529, 889	
Less lawful money on deposit at same date, including deposits of national gold banks.....	81, 819, 233	219, 710, 656
Net decrease of circulation.....		56, 593, 533

The following table shows to what extent banks organized during the past five years have availed themselves of the privilege of issuing circulation by depositing bonds in excess of the minimum amount of bonds which the law obliges them to keep on hand.

Statement of the NUMBER and CAPITAL of NATIONAL BANKS ORGANIZED in each geographical division of the United States from November 1, 1881, to November 1, 1886, showing the amount of bonds deposited to secure their circulation, the minimum amount of bonds required by the act of July 12, 1882, and the excess deposited over requirements both in amount and percentage.

Divisions.	Number of banks.	Capital.	United States bonds.			
			Deposited.	Minimum.	Excess.	Per cent. of excess over minimum.
1882.						
First.....	9	\$950,000	\$395,000	\$262,500	\$132,500	50.476
Second.....	24	2,167,000	959,500	697,200	262,300	37.621
Third.....	6	755,300	255,000	229,100	25,900	11.303
Fourth.....	22	2,065,000	887,500	371,600	515,900	138.832
Fifth.....	38	4,345,000	1,715,500	1,358,850	356,650	25.804
Sixth.....	47	3,630,000	1,528,000	1,071,400	456,600	42.617
Seventh.....	6	420,000	220,000	131,650	88,350	67.109
Eighth.....	19	1,435,000	631,500	442,050	189,450	42.857
Total.....	*171	15,767,300	6,592,000	4,564,350	2,027,650	44.423
1883.						
First.....	7	1,275,000	995,000	312,500	682,500	218.40
Second.....	38	2,975,200	1,854,500	743,800	1,110,700	149.32
Third.....	5	295,000	155,500	73,700	81,800	110.99
Fourth.....	43	3,643,650	1,238,100	748,400	489,700	65.43
Fifth.....	61	11,210,000	2,578,000	1,765,000	813,000	46.06
Sixth.....	71	7,085,500	1,729,250	1,246,400	482,850	38.73
Seventh.....	11	620,000	268,400	155,000	113,400	73.16
Eighth.....	26	1,550,000	556,800	375,000	181,800	48.48
Total.....	262	28,654,350	9,375,550	5,419,800	3,955,750	72.987
1884.						
First.....	10	810,000	313,000	190,000	123,000	64.73
Second.....	22	1,632,250	718,000	340,500	377,500	110.86
Third.....	6	280,000	166,500	70,000	96,500	137.85
Fourth.....	27	2,861,100	693,600	627,700	65,900	10.49
Fifth.....	34	3,413,100	927,000	570,700	356,300	62.43
Sixth.....	68	5,492,780	1,239,750	1,135,600	104,150	9.17
Seventh.....	5	380,000	120,000	95,000	25,000	26.31
Eighth.....	19	1,143,000	309,250	285,700	23,550	8.24
Total.....	191	16,042,230	4,487,100	3,315,200	1,171,900	35.349
1885.						
First.....	4	400,000	100,500	100,000	500	.5
Second.....	18	2,635,000	1,037,500	543,700	493,800	90.822
Third.....	3	660,000	112,500	112,500	.....	.....
Fourth.....	20	2,025,000	561,500	506,100	55,400	10.946
Fifth.....	35	7,123,000	1,993,500	1,218,200	745,300	61.172
Sixth.....	41	2,350,000	759,800	587,500	172,300	29.329
Seventh.....	8	725,000	169,000	168,700	300	.177
Eighth.....	16	1,020,000	255,000	255,000	.....	.....
Total.....	145	16,938,000	4,959,300	3,491,700	1,467,600	42.031
1886.						
First.....	5	500,000	125,000	125,000	.....	.....
Second.....	15	4,000,000	525,000	525,000	.....	.....
Third.....	4	456,000	112,500	112,500	.....	.....
Fourth.....	23	1,658,000	404,750	402,000	2,750	.684
Fifth.....	27	5,465,000	843,000	743,750	99,250	13.344
Sixth.....	58	5,830,000	932,500	932,500	.....	.....
Seventh.....	18	2,100,000	367,500	360,000	7,500	2.083
Eighth.....	24	1,355,000	353,250	313,750	39,500	12.589
Total.....	174	21,358,000	3,713,500	3,564,500	149,000	4.18

\*Excluding 56 banks reorganized from old banks placed in liquidation for purpose of reorganization.

The following table shows the changes in detail which have occurred during the past year in the amount of national-bank circulation, so arranged as to illustrate how it is that with a constant accession of new banks and an increase in the aggregate national-bank capital, still the circulation steadily decreases:

**CAPITAL and CIRCULATION.**

	Paid-in capital.	Circulation represented by bonds.
Increase by banks existing November 1, 1885 .....	\$3,366,600	\$1,837,550
Increase caused by formation of new banks .....	21,358,000	2,900,550
Increase by banks organized during the year .....	158,000	
Total increase .....	24,882,600	4,738,100
Decrease of banks still in operation November 1, 1885 .....	3,318,015	59,893,973
Decrease by banks going into voluntary liquidation and failed .....	2,401,100	1,437,660
Total decrease .....	5,719,115	61,331,633
Net increase of capital .....	19,163,485	
Net decrease of circulation .....		56,593,533

**BANKS WITHOUT CIRCULATION.**

The following is a list of national banks which have complied with the law requiring a deposit of registered United States bonds, bearing interest, but which either have not availed themselves of the privilege of taking out circulating notes, or have surrendered their circulation :

Banks with no-circulation.	Capital.	Bonds.
Chemical, New York, N. Y. ....	\$300,000	\$50,000
Fulton, New York, N. Y. ....	300,000	50,000
National City, New York, N. Y. ....	1,000,000	50,000
American Exchange, New York, N. Y. ....	5,000,000	50,000
Third National, New York, N. Y. ....	1,000,000	50,000
National Bank, Washington, D. C. ....	200,000	50,000
Chestertown National Bank, Chestertown, Md. ....	50,000	12,500
First National Bank, Houston, Tex. ....	100,000	25,000
Mechanics' National Bank, New York, N. Y. ....	2,000,000	50,000
Total .....	9,950,000	387,500

**DISSOLUTION.**

Since the establishment of the national banking system on February 25, 1863, there have been organized 3,580 national banks. Of these 456 have gone into voluntary liquidation for the purpose of winding up their affairs; 79 have gone into voluntary liquidation for the purpose of reorganization; 65 are in liquidation by expiration of charter, of which number 38 have been reorganized, and 112 have been placed in the hands of receivers for the purpose of closing up their affairs; leaving the total number in existence 2,868 on November 1, 1886.

The corporate existence of 31 national banks expired during the year ending November 1, 1886; 30 of them have been extended under the act of July 12, 1882, and one is in liquidation under section 7 of said act.

The corporate existence of one national bank with a capital of \$150,000 will expire during December of this year, and the corporate existence of five national banks with an aggregate capital of \$1,050,000 will expire during the year 1887.

There were eight failures of national banks during the year ending November 1, 1886, as against four during the previous year, and, as has been seen, in two cases the creditors were paid in full, principal and interest, two banks have paid 50 per cent., one 75 per cent., and one 20 per cent.

The affairs of eight failed banks have been closed during the past year, and final dividends have been paid to their creditors. These banks, with the total dividends paid in each case, are given below.

Name and location of bank.	Total dividends on principal.	Proportion of interest paid.
	<i>Per cent.</i>	<i>Per cent.</i>
Scandinavian National Bank of Chicago, Ill .....	57.46	.....
Fourth National Bank of Chicago, Ill .....	51	.....
Charlottesville National Bank of Charlottesville, Va .....	62.56	.....
Second National Bank of Scranton, Pa .....	100	100
First National Bank of Lake City, Minn .....	100	100
City National Bank of Lawrenceburgh, Ind .....	81.10	.....
First National Bank of Bozeman, Mont .....	98.35	.....
First National Bank of Waynesburg, Pa .....	60	.....

The City National Bank of Lawrenceburgh, Ind., one of the banks closed during the year, went into voluntary liquidation on August 13, 1883. The officers of the bank were large debtors to it, and turned over property enough to pay the creditors in full; but these officers were indebted to outside parties, who, while the bank was in process of liquidation, brought suit against them, and were declared judgment creditors of the bank for the value of certain property turned over to it. Pending this decision the creditors of the bank had been paid amounts ranging from 25 to 100 per cent. of their claims. The decision of the court rendered the bank hopelessly insolvent, and a receiver was appointed by the Comptroller on March 11, 1884. The receivership became involved in considerable litigation, and when most of the assets had been realized the question was raised by one of the largest creditors of the bank, who had already received 50 per cent. on his claim, as to the date from which dividends to the creditors should be computed, namely, whether it should be the date of liquidation, August 13, 1883, or the date of the appointment of the receiver, March 11, 1884. This question was brought into court, and it was decided that the claims of creditors should be leveled up as from the date of liquidation. In accordance with this decision dividends amounting to 81.1 per cent. were paid to creditors, those who had received more than that while the bank was in liquidation receiving nothing, and those who had received less being paid such amount as would make 81.1 per cent. on the principal of their claims.

A number of banks still remain in the hands of receivers, the affairs of which have been completely liquidated, with the exception of some matters in litigation and pending in the courts. This fact has delayed the final closing of such associations. When the affairs of insolvent banks are in this condition, receivers are not as a rule paid salaries, it

being understood that when the final settlement is obtained they shall be paid a reasonable sum for services actually rendered. The titles of banks in this condition, with the dividends already paid to their creditors, are as follows:

Name and location of bank.	Dividends paid.
	<i>Per cent.</i>
New Orleans National Banking Association of New Orleans, La .....	62
First National Bank of Anderson, Ind .....	39.5
National Bank of the State of Missouri, Saint Louis, Mo .....	*100
Third National Bank of Chicago, Ill .....	*100
Central National Bank of Chicago, Ill .....	60
People's National Bank of Helena, Mont .....	40
German American National Bank of Washington, D. C. ....	50
First National Bank of Butler, Pa .....	70
First National Bank of Union Mills, Union City, Pa .....	65

\* And 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, 1886, being given in each case:

Name and location 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>
Scandinavian National Bank of Chicago, Ill .....	\$18,592 92	7.46	57.46	.....
Charlottesville National Bank of Charlottesville, Va .....	1,969 80	.56	62.56	.....
Fourth National Bank of Chicago, Ill .....	358 03	1	51	.....
National Exchange Bank of Minneapolis, Minn .....	659 32	.29	89.179	.....
First National Bank of Bozeman, Mont .....	9,370 87	13.35	98.35	.....
Second National Bank of Scranton, Pa .....	16,727 03	13.04	100	100
Mechanics' National Bank of Newark, N. J .....	32,847 21	1.25	61.25	.....
Pacific National Bank of Boston, Mass .....	118,263 35	5	20	.....
First National Bank of Union Mills, Union City, Pa .....	9,121 32	5	65	.....
First National Bank of Leadville, Colo .....	12,521 63	5	30	.....
City National Bank of Lawrenceburgh, Ind .....	28,608 47	81.10	81.10	.....
First National Bank of Saint Albans, Vt .....	36,398 07	12.50	25	.....
First National Bank of Monmouth, Ill .....	13,488 87	5	95	.....
Maine National Bank of the City of New York, N. Y .....	449,825 87	10	50	.....
Hot Springs National Bank of Hot Springs, Ark .....	10,958 04	30	100	.....
Logan National Bank of West Liberty, Ohio .....	8,958 85	10	40	.....
Middletown National Bank of Middletown, N. Y .....	97,429 60	15	55	.....
Schoharie County National Bank of Schoharie, N. Y .....	13,732 47	10	30	.....
Exchange National Bank of Norfolk, Va .....	294,079 82	10	30	.....
First National Bank of Lake City, Minn .....	131,024 05	100	100	100
Lancaster National Bank of Clinton, Mass .....	85,121 33	50	50	.....
First National Bank of Sioux Falls, Dak .....	9,876 31	20	20	.....
First National Bank of Angelica, N. Y .....	37,409 59	75	75	.....
City National Bank of Williamsport, Pa .....	65,131 19	50	50	.....
Abington National Bank of Abington, Mass .....	115,202 23	100	100	100
Total .....	\$1,617,671 24			

Out of 3,580 national banks organized since February, 1863, only 112, or about 3 per cent., have been placed in the hands of receivers. Of these 112, 38 have paid their creditors in full, while 20 have besides paid interest, 15 in full and 5 in part.

Of the banks which have been placed in the hands of receivers, 9 had been previously placed in liquidation by their stockholders, but, failing to pay their depositors, receivers were afterward appointed by the Comptroller to wind up their affairs; 78 have been finally closed, leav-

ing 34 in process of settlement, of which, as has been seen, 9 are virtually closed with the exception of pending litigation, leaving 25 receiverships only in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$27,299,108, upon proved claims amounting to \$44,211,338. The amount paid during the year has been \$1,647,718.35, which includes \$30,047.11 which was paid on additional claims proved against other banks and in payment of dividends declared prior to November 1, 1885. Assessments amounting to \$9,862,750 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 \$4,045,808 has been collected, \$63,181 of this amount during the past year, and some suits are still pending.

It will be observed that the collections from stockholders of insolvent banks amount to only about 41 per cent. of the assessments, showing how illusory this form of security is. The cost of the litigation attending such collections cannot be made up in time for this report, but it has been very great, and the litigation itself has an injurious moral influence.

#### ISSUES AND REDEMPTIONS.

The following table exhibits the number and amount 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, 1886:

Denominations.	Number of notes.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones.....	27,167,677	22,757,987	409,690	\$23,167,677	\$22,757,987	\$409,690 00
Twos.....	7,747,519	7,639,806	107,713	15,495,038	15,279,612	215,426 00
Fives.....	97,667,360	81,109,272	16,558,088	488,336,800	405,546,360	82,790,440 00
Tens.....	41,695,970	31,767,278	9,928,692	416,959,700	317,672,780	99,286,920 00
Twenties.....	12,945,618	9,397,854	3,547,764	258,912,360	187,957,080	70,955,280 00
Fifties.....	1,815,174	1,451,301	363,873	90,758,700	72,565,050	18,193,650 00
One hundreds.....	1,342,001	1,055,330	286,671	134,200,100	105,533,000	28,667,100 00
Five hundreds.....	23,924	23,138	786	11,962,000	11,569,000	393,000 00
One thousands.....	7,369	7,290	79	7,369,000	7,290,000	79,000 00
Fractions outstanding.....						22,715 60
Total.....	186,412,612	155,209,256	31,203,356	1,447,161,375	1,146,170,869	301,013,221 60

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 incomplete currency issued to banks in replacement of notes redeemed and destroyed under the provisions of the act of June 20, 1874, is kept distinct from issues to new banks, to banks increasing the volume of their circulation by adding to the amount of bonds deposited, and to banks taking out new circulation upon an extension of their corporate existence under the act of July 12, 1882. The notes issued in these three cases have been designated on the books of this office and in previous reports, "additional circulation."

The following table shows by States the amount of "additional circulation" issued during the year ending October 31, 1886, 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.		
		June 20, 1874.	Insolvent and liquidating banks.	Total.
Maine.....	\$454,025	\$48,800	\$395,287	\$444,087
New Hampshire.....	130,210	247,170	152,046	399,216
Vermont.....	962,895	194,070	294,705	488,775
Massachusetts.....	2,337,675	2,270,190	3,536,629	5,806,819
Rhode Island.....	87,670	499,550	538,524	1,038,074
Connecticut.....	860,245	281,705	693,056	975,361
New York.....	2,249,420	1,623,535	3,031,437	4,654,972
New Jersey.....	516,030	396,570	404,976	801,546
Pennsylvania.....	2,379,940	1,386,710	1,833,018	3,218,728
Delaware.....	97,010	87,480	22,430	105,510
Maryland.....	364,830	281,030	318,010	599,040
District of Columbia.....	.....	36,420	1,486	37,906
Virginia.....	67,500	102,470	88,156	190,626
West Virginia.....	96,554	55,130	87,265	142,415
North Carolina.....	33,740	30,810	46,736	77,546
South Carolina.....	33,700	56,820	.....	56,820
Georgia.....	45,000	114,050	28,405	142,455
Florida.....	56,680	4,110	.....	4,110
Alabama.....	34,200	49,030	13,530	62,560
Mississippi.....	33,760	20,050	25	20,075
Louisiana.....	225,000	284,460	123,511	407,971
Texas.....	175,520	128,300	27,833	156,133
Arkansas.....	11,240	25,520	5,385	30,905
Kentucky.....	20,250	749,440	226,239	975,679
Tennessee.....	129,450	242,020	170,161	412,181
Missouri.....	382,820	219,080	135,394	354,474
Ohio.....	1,471,360	1,190,950	1,434,789	2,625,749
Indiana.....	198,040	367,860	767,193	1,135,053
Illinois.....	510,040	501,000	508,440	1,009,440
Michigan.....	232,300	224,140	429,015	653,153
Wisconsin.....	151,070	108,980	161,314	270,294
Iowa.....	195,119	396,240	183,790	580,030
Minnesota.....	85,200	107,620	86,711	194,331
Kansas.....	371,100	65,680	28,016	93,696
Nebraska.....	221,630	139,600	33,595	167,195
Nevada.....	.....	7,060	55	7,115
Oregon.....	163,380	270	.....	270
Colorado.....	105,570	74,470	43,342	117,812
Utah.....	11,240	30,970	1,133	32,103
Montana.....	33,760	32,190	7,445	39,635
Wyoming.....	14,630	6,180	.....	6,190
New Mexico.....	39,370	24,900	760	25,660
Dakota.....	67,480	35,700	22,145	57,845
Idaho.....	182,920	14,990	.....	14,990
Washington.....	51,730	23,240	9,300	32,540
Arizona.....	.....	.....	12,520	12,520
California (currency).....	186,740	85,640	14,290	99,930
Total.....	15,488,203	12,865,210	15,918,727	23,783,937
Surrendered to this office and retired.....	.....	.....	.....	993,025
Total.....	15,488,203	12,865,210	15,918,727	29,777,062
From June 20, 1874, to October 31, 1886.....	181,216,699	158,909,811	42,428,500	201,338,311
Surrendered and retired same dates.....	.....	.....	.....	14,253,939
Grand total.....	196,704,902	171,775,021	58,347,227	245,369,912

Notes of gold banks are not included in the above table.

Of the above \$15,488,203 issued this year, \$2,900,550 was issued to banks organized during the year, \$10,750,103 under act of July 12, 1882, and \$1,837,550 to already existing banks increasing their circulation.



ISSUES.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vaults October 31, 1885.....	\$78, 601, 550
Amount received from Bureau of Engraving and Printing during the year ending October 31, 1886 .....	46, 872, 850
Total .....	125, 474, 400
Amount issued to banks during the year.....	\$62, 026, 940
Amount canceled during the year, not having been issued. ....	960, 800
	62, 987, 740
Balance in vaults .....	\$62, 486, 660

The duties devolving upon the clerical force in the Division of Issue of this office are of great responsibility, requiring absolute accuracy and promptness on the part of those to whom these duties are assigned. The records of receipts and issues are balanced daily with the vault accounts, and the work of each day completed before that of another day is begun. During the past year 42,478 packages of currency were forwarded to banks by express, the same number of receipts prepared for signature and return by the banks, and a large amount of correspondence was conducted.

REDEMPTION.

Prior to the act of June 20, 1874, national banks were required to redeem their circulating notes, either at their own counters or through redemption agents in certain designated cities.

That act abolished redemption agencies, made the circulation redeemable only at the banks of issue and at the Treasury in Washington, and required the banks to keep on deposit at the Treasury a redemption fund of 5 per cent. upon outstanding circulation.

Under the operation of this law the redemption agency at the Treasury has received, up to November 1, 1886, \$1,711,850,786 of national-bank currency.

During the past year the receipts amounted to \$117,485,048, of which amount \$44,755,800, or 33 per cent., was received from the banks in the city of New York, and \$25,042,300, or 21 per cent., from banks in the city of Boston. The amount received from Philadelphia was \$7,232,500, from Chicago \$6,256,600, from Cincinnati \$1,886,400, from Saint Louis \$3,533,300, from Baltimore \$3,662,100, from Providence \$1,309,500, from New Orleans \$1,193,400, and from Pittsburgh \$491,500.

The amount of national-bank notes fit for circulation returned by the redemption agency to the banks of issue during the year was \$41,180,010. The amount received by the Comptroller of the Currency for destruction, from the agency and from the banks direct, was \$47,154,430, and on account of reducing, insolvent, and liquidating banks, \$28,865,577.

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, \$310,495,460 of lawful money has been deposited with the Treasurer. This includes \$2,663,720 for redemption of the notes of national gold banks, and \$52,253,177 for the

redemption of national-bank notes under section 6 of the act of July 12, 1882.

During the year ending November 1, 1886, lawful money to the amount of \$71,148,392 was deposited with the Treasurer to retire circulation, of which \$2,201,310 was deposited by banks in liquidation, \$30,819,725 by banks reducing circulation under the act of June 20, 1874, and \$38,127,357 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 \$191,516,297; by banks in liquidation, \$62,075,581; making a total of \$324,740,270. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue, which was \$242,921,036, there remained in the hands of the Treasurer on November 1, 1886, \$81,819,233 of lawful money for the redemption and retirement of national-bank circulation, including \$296,069 for the redemption of the circulating notes of national gold banks:

Prior to June 20, 1874, there were redeemed and destroyed \$10,431,135, and since that date \$232,489,901 of bank notes have been redeemed, destroyed, and retired. This latter amount includes \$2,367,651 of the notes of national gold banks and \$15,414,458 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

There are at present no national gold banks in existence. Of those which had been organized three went into voluntary liquidation, and the others became currency banks, under the provisions of the act approved February 14, 1880.

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, 1886, 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: \*

Months.	Received by the Comptroller of the Currency—					Received at United States Treasury redemption agency.
	From national banks in connection with reduction of circulation and replacement with new notes.	From the redemption agency—			Total.	
		For replacement with new notes.	For reduction of circulation under act June 20, 1874.	Insolvent and liquidating national banks.		
1885.						
November .....	\$225, 010	\$2, 774, 710	\$681, 760	\$1, 924, 680	\$5, 606, 140	\$7, 772, 270
December .....	15, 745	4, 522, 680	923, 310	1, 138, 451	6, 600, 186	11, 237, 901
1886.						
January .....	35, 000	4, 876, 260	944, 610	1, 258, 040	7, 113, 910	17, 485, 298
February .....	136, 780	5, 578, 220	1, 217, 510	1, 514, 990	8, 447, 500	12, 208, 474
March .....	15	5, 414, 470	1, 388, 640	1, 632, 217	8, 455, 342	10, 855, 508
April .....	105	3, 182, 570	920, 360	1, 147, 077	5, 250, 112	8, 420, 691
May .....	1, 050	4, 204, 725	1, 287, 525	1, 551, 631	7, 064, 981	11, 480, 256
June .....	1, 020	4, 771, 400	1, 557, 330	1, 719, 019	8, 048, 769	11, 140, 326
July .....	31, 300	3, 953, 760	1, 295, 130	1, 407, 565	6, 687, 755	9, 201, 571
August .....	40	2, 675, 800	981, 300	1, 134, 935	4, 892, 075	6, 296, 341
September .....	1, 120	2, 404, 740	823, 820	1, 016, 088	4, 245, 768	5, 438, 047
October .....	90, 030	2, 088, 880	925, 555	474, 054	3, 587, 519	5, 918, 365
Total .....	546, 215	46, 608, 215	12, 946, 850	15, 918, 727	76, 020, 007	117, 485, 048
Received from June 20, 1874, to October 31, 1885.....	15, 519, 590	693, 664, 885	158, 918, 301	42, 303, 509	910, 406, 285	1, 594, 365, 738
Grand total .....	16, 065, 805	740, 273, 100	171, 865, 151	58, 222, 236	986, 426, 292	1, 711, 850, 786

\* Notes of gold banks are not included in the table.

The following table exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system :

Prior to November 1, 1865 .....	\$175,490
During year ended October 31—	
1866 .....	1,050,382
1867 .....	3,401,423
1868 .....	4,602,825
1869 .....	8,003,729
1870 .....	14,305,689
1871 .....	24,344,047
1872 .....	30,211,720
1873 .....	36,433,171
1874 .....	49,939,741
1875 .....	137,697,696
1876 .....	98,672,716
1877 .....	76,918,963
1878 .....	57,381,249
1879 .....	41,101,830
1880 .....	35,539,660
1881 .....	54,941,130
1882 .....	74,917,611
1883 .....	82,913,766
1884 .....	93,173,418
1885 .....	91,043,723
1886 .....	59,989,810
Additional amount of insolvent and liquidating national banks .....	68,778,364
Total .....	1,146,148,153

Notes of gold banks are not included in the above table.

There was in the vault of the Redemption Division of this office, awaiting destruction, at the close of business, October 31, 1885 .....	\$173,930
Received during the year ending October 31, 1886 .....	76,110,047
Total .....	76,283,977
Withdrawn and destroyed during the year .....	75,996,737
Balance in vault November 1, 1886 .....	\$287,240

Received from the Treasurer of the United States \$75,563,832, in 88,717 packages; received from banks direct \$546,215, in 26 packages.

The work in this division, in handling this vast amount of mutilated notes, requires great accuracy, skill and precision.

In connection with this subject I respectfully present a series of tables, for which I am indebted to Mr. E. B. Elliott, Government actuary, whose widely-extended reputation is a guarantee for their accuracy. They are intended to show, as fully as the data permit, how long, on the average, the national-bank notes of the several denominations remain out.

#### DURATION OF NATIONAL-BANK CIRCULATION.

The tables herewith presented show the average length of time that has elapsed from the date when the notes of each of the several denominations were issued to the banks by the Comptroller of the Currency up to the date when they were redeemed and destroyed. This includes whatever time may have passed in each case between transmission to banks and entrance into actual circulation—a variable and unobtainable period.

During the early part of this investigation (in August, 1886) an estimate\* of the average duration of the circulation of the notes of the several denominations issued to the national banks was arrived at by assuming, in the absence of detailed information on this point, that the issues of each denomination were distributed uniformly during the four years and the redemptions in like manner during the three years prior to November 1, 1868.

\* This provisional estimate appeared in the Report of the Convention of the American Bankers' Association held at Boston, Mass., August 11 and 12, 1886.

It has since been ascertained that both the issues and the redemptions commenced one year earlier than had been assumed, and accordingly, in the accompanying tables, the issues and redemptions of the notes of each denomination are distributed for each year prior to November 1, 1868, on the basis of the entire amount of such circulation during those years, as is shown in the second table.

*Statement showing the Amounts of national-bank currency issued and redeemed during each year ending October 31, and the Amount Outstanding at the close of each year from the establishment of the national banking system in 1863 to November 1, 1885; \* also the calculated aggregate and average number of life-years experienced when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	\$58,810,980		\$58,810,980
October 31, 1865.....	145,999,715	\$175,490	204,635,205
October 31, 1866.....	89,502,126	1,050,382	293,086,949
October 31, 1867.....	9,757,287	3,575,417	299,268,819
October 31, 1868.....	5,740,499	5,121,043	299,887,675
October 31, 1869.....	309,810,607	9,022,932	
October 31, 1870.....	8,933,118	9,095,138	299,725,655
October 31, 1871.....	16,667,875	14,532,071	301,860,559
October 31, 1872.....	48,660,707	26,044,044	324,477,222
October 31, 1873.....	50,889,578	34,373,330	340,993,470
October 31, 1874.....	46,234,275	38,876,796	348,350,949
October 31, 1875.....	51,766,644	51,326,441	348,791,152
October 31, 1876.....	136,025,195	141,633,110	343,183,228
October 31, 1877.....	78,480,410	101,787,442	319,676,196
October 31, 1878.....	75,611,241	79,605,447	315,881,990
October 31, 1879.....	69,835,804	60,065,073	319,652,121
October 31, 1880.....	58,365,756	42,883,373	335,134,504
October 31, 1881.....	43,787,774	36,858,827	342,063,451
October 31, 1882.....	73,221,180	56,343,143	358,941,488
October 31, 1883.....	80,076,449	78,016,991	361,000,946
October 31, 1884.....	78,681,070	88,902,580	350,779,436
October 31, 1885.....	81,046,318	99,352,061	332,473,693
October 31, 1885.....	83,040,533	100,610,308	314,894,918
Total.....	1,385,134,534	1,070,230,616	6,813,770,606

\* Compiled from records in the office of the Comptroller of the Currency.

It will be seen that \$314,894,918 were still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the \$1,385,134,534 issued was 6,498,875,688 (that is, 6,813,770,606 less 314,894,918), and the average number was 6,498,875,688 divided by 1,385,134,534, or 4.692 years. But this result is obviously somewhat smaller than the full life-time of the dollars issued, because there were \$314,894,918 outstanding and still to be redeemed.

If, however, this amount be assumed to be redeemed in 4.692 equal annual instalments, that is, at the rate of \$67,113,154 per annum—which does not seem unreasonable—the aggregate full life-time of the total amount issued (\$1,385,134,534) would be 7,087,323,820 years, showing an average full life-time of about 5.117 years.

From the foregoing table it will be seen that the earliest issues of national-bank notes were made during the year ended October 31, 1864; and the earliest redemptions of such notes during the year ended October 31, 1865; but as there are no accessible data showing how many notes of each denomination were issued and redeemed annually prior to November 1, 1868, the annual issues and redemptions during that period, as given hereafter in the tables relating to each denomination, are assumed to have been made on the basis of the ascertained amounts of the total issues and redemptions during each of those years, these totals embracing all denominations.

The following table shows for each of these years the total amount of national-bank currency issued and redeemed, together with the corresponding percentages.

Year ending—	Issued.		Redeemed.	
	Amount.	Per cent.	Amount.	Per cent.
October 31, 1864 .....	\$58,810,980	18.983	None.	.....
October 31, 1865 .....	145,999,715	47.126	\$175,490	1.769
October 31, 1866 .....	89,502,126	28.889	1,050,382	10.585
October 31, 1867 .....	9,757,287	3.149	3,575,417	36.032
October 31, 1868 .....	5,740,499	1.853	5,121,643	51.614
Total .....	309,810,607	100.000	9,922,932	100.000

Table showing for each denomination of national-bank notes (1) the total number issued from the establishment of the system in 1863 to November 1, 1885, (2) the calculated aggregate number of life-years experienced when redeemed, and (3) the resulting average life-time of the notes of each denomination respectively.

Denomination.	Total number issued to November 1, 1885.	Calculated aggregate number of life-years experienced when redeemed.	Resulting average life-time of each note in years.
One dollar .....	23,167,677	99,886,922	4.311
Two dollars .....	7,747,519	34,923,898	4.508
Five dollars .....	93,208,400	458,064,696	4.914
Ten dollars .....	39,604,001	212,652,573	5.342
Twenty dollars .....	12,318,173	66,445,423	5.394
Fifty dollars .....	1,758,533	8,820,752	5.016
One hundred dollars .....	1,287,680	6,103,723	4.740
Five hundred dollars .....	23,924	120,165	5.023
One thousand dollars .....	7,369	24,234	3.289
All denominations .....	179,323,282	887,042,586	4.947

Statement showing the number of national-bank notes of the denomination of One Dollar issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life-years experienced by the notes when redeemed.

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864 .....	1,688,837	.....	1,688,837
October 31, 1865 .....	4,192,600	4,506	5,876,931
October 31, 1866 .....	2,570,132	26,966	8,420,097
October 31, 1867 .....	280,153	91,793	8,608,457
October 31, 1868 .....	164,654	131,430	8,641,822
October 31, 1869 .....	8,896,576	254,754	8,685,147
October 31, 1870 .....	692,584	649,259	8,160,624
October 31, 1871 .....	1,140,167	1,064,690	7,261,600
October 31, 1872 .....	1,808,330	2,707,854	6,377,971
October 31, 1873 .....	1,759,703	2,643,332	5,632,593
October 31, 1874 .....	1,226,829	1,972,217	5,404,653
October 31, 1875 .....	1,024,070	1,252,000	3,954,050
October 31, 1876 .....	1,497,917	2,948,520	3,292,556
October 31, 1877 .....	803,088	1,404,582	3,800,456
October 31, 1878 .....	1,706,760	1,258,860	4,284,219
October 31, 1879 .....	1,862,391	1,378,628	3,567,200
October 31, 1880 .....	689,262	1,406,281	2,292,462
October 31, 1881 .....	.....	1,274,738	1,329,112
October 31, 1882 .....	.....	963,850	813,800
October 31, 1883 .....	.....	515,312	573,768
October 31, 1884 .....	.....	240,032	495,741
October 31, 1885 .....	.....	78,027	435,714
Total .....	23,167,677	22,731,963	99,697,800

It will be seen that there were 435,714 one-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 23,167,677 notes issued was 99,162,086 (that is, 99,597,800 less 435,714), and the average number was 99,162,086 divided by 23,167,677, or 4.280 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 435,714 notes outstanding and still to be redeemed.

If, however, these notes are assumed to be redeemed in 4.280 equal annual instalments, that is, at the rate of 101,802 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 23,167,677 notes issued would be 99,886,922 years, showing an average full life-time of about 4.311 years.

*Statement showing the number of national-bank notes of the denomination of Two Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life-years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864 .....	565,344	.....	565,344
October 31, 1865 .....	1,413,488	1,294	1,967,538
October 31, 1866 .....	860,361	7,746	2,820,153
October 31, 1867 .....	93,782	26,367	2,887,568
October 31, 1868 .....	55,185	37,769	2,904,984
.....	2,978,160	73,176	.....
October 31, 1869 .....	231,228	159,048	2,977,164
October 31, 1870 .....	380,769	435,509	2,922,424
October 31, 1871 .....	605,634	825,593	2,702,465
October 31, 1872 .....	586,837	915,063	2,374,239
October 31, 1873 .....	412,483	712,334	2,074,388
October 31, 1874 .....	344,002	434,296	1,984,094
October 31, 1875 .....	500,639	1,061,604	1,423,129
October 31, 1876 .....	267,696	507,923	1,182,902
October 31, 1877 .....	589,520	430,980	1,341,442
October 31, 1878 .....	620,797	471,166	1,491,073
October 31, 1879 .....	229,754	474,578	1,246,249
October 31, 1880 .....	.....	442,619	803,630
October 31, 1881 .....	.....	342,545	461,085
October 31, 1882 .....	.....	197,706	263,379
October 31, 1883 .....	.....	86,763	176,616
October 31, 1884 .....	.....	32,382	144,234
October 31, 1885 .....	.....	25,592	118,642
Total .....	7,747,519	7,628,877	34,832,742

It will be seen that there were 118,642 two-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 7,747,519 notes issued was 34,714,100 (that is, 34,832,742 less 118,642), and the average number was 34,714,100 divided by 7,747,519, or 4.481 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 118,642 notes outstanding and still to be redeemed.

If, however, these notes are assumed to be redeemed in 4.481 equal annual instalments, that is, at the rate of 26,477 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 7,747,519 notes issued would be 34,923,893 years, showing an average full life-time of about 4.508 years.

*Statement showing the number of national-bank notes of the denomination of Five Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life-years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	4, 386, 350	.....	4, 386, 350
October 31, 1865.....	10, 889, 277	8, 529	15, 267, 098
October 31, 1866.....	6, 675, 302	51, 033	21, 891, 367
October 31, 1867.....	727, 631	173, 722	22, 445, 276
October 31, 1868.....	428, 168	248, 848	22, 624, 596
October 31, 1869.....	23, 106, 728	482, 132	.....
October 31, 1870.....	570, 032	503, 808	22, 690, 820
October 31, 1871.....	959, 960	752, 043	22, 898, 737
October 31, 1872.....	3, 538, 220	1, 538, 391	24, 898, 566
October 31, 1873.....	3, 758, 408	2, 684, 290	25, 975, 681
October 31, 1874.....	2, 961, 108	3, 181, 296	25, 752, 493
October 31, 1875.....	4, 348, 680	3, 899, 642	26, 201, 531
October 31, 1876.....	7, 812, 048	11, 885, 166	22, 128, 413
October 31, 1877.....	4, 728, 344	7, 455, 285	19, 401, 472
October 31, 1878.....	5, 033, 320	5, 733, 812	18, 700, 980
October 31, 1879.....	4, 874, 440	4, 567, 565	18, 507, 855
October 31, 1880.....	4, 387, 152	3, 312, 643	19, 582, 364
October 31, 1881.....	3, 553, 536	3, 153, 748	19, 982, 152
October 31, 1882.....	4, 480, 528	4, 306, 664	20, 096, 016
October 31, 1883.....	5, 084, 920	5, 796, 745	19, 384, 191
October 31, 1884.....	4, 749, 784	5, 829, 334	18, 304, 641
October 31, 1885.....	4, 653, 980	5, 896, 790	17, 061, 831
October 31, 1885.....	5, 107, 212	5, 777, 709	16, 391, 334
Total.....	93, 208, 400	76, 817, 066	444, 570, 764

It will be seen that there were 16,391,334 five-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 93,208,400 notes issued, was 428,179,430 (that is, 444,570,764 less 16,391,334), and the average number was 428,179,430 divided by 93,208,400, or 4.594 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 16,391,334 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.594 equal annual installments, that is, at the rate of 3,567,987 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 93,208,400 notes issued would be 458,064,896 years, showing an average full life-time of about 4.914 years.

*Statement showing the number of national-bank notes of the denomination of Ten Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also, the calculated aggregate and average number of life-years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	1,502,678	.....	1,502,678
October 31, 1865.....	3,730,454	2,518	5,230,614
October 31, 1866.....	2,286,828	15,069	7,502,373
October 31, 1867.....	249,272	51,295	7,700,350
October 31, 1868.....	146,682	73,477	7,773,555
	7,915,914	142,359	
October 31, 1869.....	178,731	131,186	7,821,150
October 31, 1870.....	318,599	210,640	7,929,109
October 31, 1871.....	1,315,131	449,310	8,794,930
October 31, 1872.....	1,525,077	766,257	9,553,750
October 31, 1873.....	1,306,947	873,368	9,987,329
October 31, 1874.....	776,677	1,339,637	9,424,269
October 31, 1875.....	4,073,431	3,695,825	9,801,975
October 31, 1876.....	2,598,145	2,760,682	9,639,438
October 31, 1877.....	2,257,412	2,065,565	9,831,285
October 31, 1878.....	1,891,229	1,424,370	10,298,144
October 31, 1879.....	1,746,930	1,071,450	10,973,624
October 31, 1880.....	1,298,945	890,511	11,382,058
October 31, 1881.....	2,274,351	1,525,525	12,130,884
October 31, 1882.....	2,564,741	2,424,299	12,271,326
October 31, 1883.....	2,501,826	2,941,421	11,831,731
October 31, 1884.....	2,638,016	3,337,752	11,131,995
October 31, 1885.....	2,621,899	3,332,765	10,421,129
Total.....	39,804,001	29,382,872	202,933,796

It will be seen that there were 10,421,129 ten-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 39,804,001 notes issued was 192,512,667 (that is, 202,933,796 less 10,421,129), and the average number was 192,512,667 divided by 39,804,001, or 4.837 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 10,421,129 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.837 equal annual instalments, that is, at the rate of 2,154,461 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 39,804,001 notes issued would be 212,652,573 years, showing an *average* full life-time of about 5.342 years.



*Statement showing the number of national-bank notes of the denomination of Twenty Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also, the calculated aggregate and average number of life-years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	421, 294		421, 294
October 31, 1865.....	1, 045, 878	643	1, 466, 529
October 31, 1866.....	641, 140	3, 848	2, 103, 821
October 31, 1867.....	69, 886	13, 100	2, 160, 607
October 31, 1868.....	41, 124	18, 764	2, 182, 967
	2, 219, 322	36, 355	
October 31, 1869.....	50, 442	35, 300	2, 198, 109
October 31, 1870.....	100, 292	57, 530	2, 240, 871
October 31, 1871.....	409, 336	116, 176	2, 534, 031
October 31, 1872.....	446, 296	193, 491	2, 786, 836
October 31, 1873.....	382, 531	214, 219	2, 955, 148
October 31, 1874.....	353, 890	518, 537	2, 790, 501
October 31, 1875.....	1, 333, 955	1, 032, 856	3, 091, 600
October 31, 1876.....	790, 428	847, 782	3, 034, 246
October 31, 1877.....	689, 761	651, 282	3, 072, 725
October 31, 1878.....	567, 914	429, 650	3, 210, 989
October 31, 1879.....	525, 784	304, 165	3, 432, 608
October 31, 1880.....	306, 447	247, 477	3, 581, 578
October 31, 1881.....	674, 419	400, 172	3, 855, 825
October 31, 1882.....	810, 967	668, 715	4, 000, 077
October 31, 1883.....	827, 062	672, 931	4, 154, 208
October 31, 1884.....	863, 245	1, 057, 124	3, 960, 329
October 31, 1885.....	876, 082	1, 082, 035	3, 754, 876
Total.....	12, 318, 173	8, 563, 797	62, 989, 275

It will be seen that there were 3,754,376 twenty-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 12,318,173 notes issued was 59,234,899 (that is, 62,989,275 less 3,754,376), and the average number was 59,234,899 divided by 12,318,173, or 4.809 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 3,754,376 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.809 equal annual instalments, that is, at the rate of 780,698 notes per annum—which does not seem unreasonable—the *aggregate* full life-time of the 12,318,173 notes issued would be 66,445,423 years, showing an *average* full life-time of about 5.394 years.

*Statement showing the number of national-bank notes of the denomination of Fifty Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also, the calculated aggregate and average number of life-years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	67,424	.....	67,424
October 31, 1865.....	167,383	305	234,502
October 31, 1866.....	102,608	1,827	335,283
October 31, 1867.....	11,185	6,218	340,250
October 31, 1868.....	6,581	8,906	337,925
October 31, 1869.....	355,181	17,256	
October 31, 1870.....	8,342	11,603	334,664
October 31, 1871.....	14,959	18,986	330,637
October 31, 1872.....	54,944	35,127	350,454
October 31, 1873.....	63,773	43,208	371,019
October 31, 1874.....	62,523	42,796	390,746
October 31, 1875.....	107,228	62,589	435,394
October 31, 1876.....	217,215	149,481	503,128
October 31, 1877.....	101,450	134,747	469,831
October 31, 1878.....	94,166	118,895	445,102
October 31, 1879.....	67,797	93,543	419,356
October 31, 1880.....	64,183	57,041	426,498
October 31, 1881.....	42,104	40,236	429,366
October 31, 1882.....	103,709	66,391	465,684
October 31, 1883.....	95,750	88,292	473,142
October 31, 1884.....	102,685	110,521	465,306
October 31, 1885.....	105,001	125,870	444,437
October 31, 1885.....	97,523	129,189	412,771
Total.....	1,758,533	1,345,762	8,481,919

It will be seen that there were 412,771 fifty-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life years experienced by the 1,758,533 notes issued was 8,069,148 (that is, 8,481,919 less 412,771), and the average number was 8,069,148 divided by 1,758,533, or 4.589 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 412,771 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.589 equal annual instalments, that is, at the rate of 89,948' notes per annum—which does not seem unreasonable—the *aggregate* full life-time of the 1,758,533 notes issued would be 8,820,752 years, showing an *average* full life-time of about 5.016 years.

Statement showing the number of national-bank notes of the denomination of One Hundred Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life years experienced by the notes when redeemed.

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	50,751		50,751
October 31, 1865.....	125,991	276	176,466
October 31, 1866.....	7,285	1,649	252,052
October 31, 1867.....	8,419	5,615	254,856
October 31, 1868.....	4,954	8,043	251,767
	267,350	15,583	
October 31, 1869.....	7,449	10,385	248,831
October 31, 1870.....	9,681	17,631	240,861
October 31, 1871.....	36,703	32,688	244,876
October 31, 1872.....	46,634	34,702	256,808
October 31, 1873.....	48,783	33,068	272,532
October 31, 1874.....	75,892	52,515	295,910
October 31, 1875.....	153,356	102,856	346,410
October 31, 1876.....	65,062	96,357	315,115
October 31, 1877.....	56,417	83,532	288,000
October 31, 1878.....	45,566	62,542	271,044
October 31, 1879.....	37,817	39,745	269,116
October 31, 1880.....	28,770	28,997	268,889
October 31, 1881.....	80,222	49,601	299,510
October 31, 1882.....	75,406	58,928	315,968
October 31, 1883.....	79,604	69,995	325,597
October 31, 1884.....	85,028	85,418	325,207
October 31, 1885.....	87,986	97,379	315,764
Total.....	1,287,686	971,922	5,886,351

It will be seen that there were 315,764 one-hundred-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life years already experienced by the 1,287,686 notes issued was 5,570,587 (that is, 5,886,351 less 315,764), and the average number was 5,570,587 divided by 1,287,686, or 4.326 years. But this result is obviously somewhat smaller than the full life time of the notes issued, because there were 315,764 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.326 equal annual instalments, that is, at the rate of 72,992 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 1,287,686 notes issued would be 6,103,723 years, showing an average full life-time of about 4.740 years.

## REPORT ON THE FINANCES.

*Statement showing the number of national-bank notes of the denomination of Five Hundred Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864.....	2,560		2,560
October 31, 1865.....	6,355	31	8,884
October 31, 1866.....	3,896	186	12,594
October 31, 1867.....	425	634	12,385
October 31, 1868.....	250	908	11,727
October 31, 1869.....	12,486	1,759	
October 31, 1870.....	182	826	11,083
October 31, 1871.....	258	1,367	9,974
October 31, 1872.....	716	2,065	8,625
October 31, 1873.....	979	1,850	7,754
October 31, 1874.....	875	1,791	6,838
October 31, 1875.....	848	2,018	5,668
October 31, 1876.....	1,132	2,795	4,005
October 31, 1877.....	245	1,746	2,504
October 31, 1878.....	1,301	1,398	2,407
October 31, 1879.....	188	1,280	1,315
October 31, 1880.....	360	392	1,283
October 31, 1881.....	103	197	1,279
October 31, 1882.....	1,106	1,011	1,464
October 31, 1883.....	828	385	1,907
October 31, 1884.....	376	487	1,796
October 31, 1885.....	573	614	1,755
October 31, 1885.....	188	746	1,197
Total.....	23,924	22,727	119,004

It will be seen that there were 1,197 five-hundred-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life years already experienced by the 23,924 notes issued was 117,807 (that is, 119,004 less 1,197), and the average number was 117,807 divided by 23,924, or 4.924 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 1,197 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 4.924 equal annual instalments, that is, at the rate of 243 notes per annum—which does not seem unreasonable—the *aggregate* full life-time of the 23,924 notes issued would be 120,165 years, showing an *average* full life-time of about 5.023 years.

*Statement showing the number of national-bank notes of the denomination of One Thousand Dollars issued and redeemed during each year ending October 31, and the number of such notes outstanding at the close of each year from the establishment of the system in 1863 to November 1, 1885; also the calculated aggregate and average number of life years experienced by the notes when redeemed.*

Year ending—	Issued during the year.	Redeemed during the year.	Outstanding at close of the year.
October 31, 1864	901		901
October 31, 1865	2,237	33	3,105
October 31, 1866	1,371	195	4,281
October 31, 1867	149	665	3,785
October 31, 1868	88	953	2,900
October 31, 1869	4,746	1,848	
October 31, 1870	23	569	2,354
October 31, 1871	10	848	1,516
October 31, 1872	64	742	838
October 31, 1873	90	310	618
October 31, 1874	215	215	618
October 31, 1875	92	153	557
October 31, 1876	290	865	482
October 31, 1877	9	224	267
October 31, 1878	129	139	257
October 31, 1879	536	469	304
October 31, 1880	136	157	283
October 31, 1881	23	67	239
October 31, 1882	781	819	201
October 31, 1883	43	47	197
October 31, 1884	90	102	185
October 31, 1885	92	64	213
October 31, 1885		82	131
Total	7,369	7,238	24,212

It will be seen that there were 131 one-thousand-dollar notes still outstanding and unredeemed at the close of the period. Accordingly, the aggregate number of life-years already experienced by the 7,369 notes issued was 24,081 (that is, 24,212 less 131), and the average number was 24,081 divided by 7,369, or 3.268 years. But this result is obviously somewhat smaller than the full life-time of the notes issued, because there were 131 notes outstanding and still to be redeemed. If, however, these notes are assumed to be redeemed in 3.268 equal annual instalments, that is, at the rate of 40 notes per annum—which does not seem unreasonable—the aggregate full life-time of the 7,369 notes would be 24,234 years, showing an average full life-time of about 3.289 years.

#### REPORTS.

The law imposes upon the Comptroller of the Currency the duty of exercising a supervision over the national banks, and to that end requires him to exact reports from them as to their condition on at least five days in each year, and reports of the dividends and earnings of each bank as often as it declares dividends, and in all cases at least every six months.

In addition, the Comptroller may call for special reports from any or from all of the banks as often as he thinks proper, and may from time to time cause examinations to be made into their books, cash, securities, and general condition.

The proper performance of the duty of supervision is essential to the maintenance of the high character and credit to which the national banks have attained, as well as to the protection of their depositors and stockholders against fraud and mismanagement.

The multiplication of banks, and the wide area over which the system now extends, renders the discharge of these duties more and more difficult every year, and requires the maintenance of a large force of expert clerks in the office of the Comptroller.

The duties of national-bank examiners have also become more exacting and more difficult in consequence of the expansion of the business of these banks.

These statements will doubtless be accepted when it is considered that in the past five years the number of banks has increased from 2,132 to 2,852, reporting October 7, 1886, while the aggregate of their loans and discounts has risen from \$1,173,800,000 to \$1,443,665,000.

It is of the highest importance to the banks themselves, as well as to the public, that the examiners should be expert, vigilant, and trustworthy, and that the examinations should be frequent and unexpected.

While the examiners now employed are generally competent, and many of them are excellent, yet in some cases the territory to be covered is too large, and the pay too small, to secure the best men for the work.

I have elsewhere made some recommendations on this subject.

During the past year 14,010 reports of condition, about 6,000 reports of dividends and earnings, and 2,930 reports from examiners have been received at the office of the Comptroller of the Currency, and fully 6,000 letters and circulars have been sent out in connection with them. The reports received are all carefully examined, compared with one another, and abstracts are made from them. The work in this division of the office is continuous and exacting.

From these various reports, after examination and verification, the subjoined tables have been compiled, and other tables compiled from the same sources will be found in the Appendix showing the condition of the reserve of national banks, their loans and discounts, abstract of reports of dividends and earnings, ratios to capital and to capital and surplus, and other valuable information as to the condition of the national banks on the date of the last report.

A large table on folded sheet, appended hereto, exhibits for October 7, 1886, in aggregate every detail embraced in the tabulated reports required of the banks. Similar tables are made up for the information of the Comptroller from the reports gathered from all banks five times each year. The amounts are given separately for each State, reserve city, and Territory.

#### DIAGRAM.

The diagram accompanying this report exhibits in a very striking manner the main features of the national banking system, and how each has varied during the twenty-one years since the peace of the country has been re-established.

On the 1st of January, 1866, there were 1,582 national banks; on the 7th of October, 1886, there were 2,852—a net increase in number alone of 1,270.

The following table groups in a compendious form the most important facts shown in the diagram:

	January 1, 1866.	October 7, 1886.	Highest point touched.		Lowest point touched.	
			Amount.	Date.	Amount.	Date.
Capital .....	\$403, 000, 000	\$543, 000, 000	\$543, 000, 000	Oct. 7, 1886	\$403, 000, 000	Jan. 1, 1866
Capital, surplus, and undivided profits .....	475, 000, 000	772, 000, 000	772, 000, 000	Oct. 7, 1886	475, 000, 000	Jan. 1, 1866
Circulation .....	213, 000, 000	228, 000, 000	341, 000, 000	Dec. 26, 1873	213, 000, 000	Jan. 1, 1866
Total investments in United States bonds .....	440, 000, 000	291, 000, 000	712, 000, 000	Apr. 4, 1879	291, 000, 000	Oct. 7, 1886
Deposits .....	522, 000, 000	1, 173, 000, 000	1, 173, 000, 000	Oct. 7, 1886	501, 000, 000	Oct. 8, 1870
Loans and discounts .....	500, 000, 000	1, 443, 000, 000	1, 443, 000, 000	Oct. 7, 1886	500, 000, 000	Jan. 1, 1866
Cash:						
National-bank notes .....	20, 000, 000	23, 000, 000	28, 000, 000	Dec. 31, 1883	11, 000, 000	Oct. 7, 1867
Legal-tender notes .....	187, 000, 000	63, 000, 000	205, 000, 000	Oct. 1, 1866	50, 000, 000	Mar. 11, 1882
Specie .....	19, 000, 000	156, 000, 000	177, 000, 000	July 1, 1885.	8, 000, 000	Oct. 1, 1875

An examination of this table shows that the aggregate capital, surplus, undivided profits, circulation, and deposits have increased from \$1,210,000,000 in January, 1866, to \$2,173,000,000 in October, 1886, which is less than double, while the loans and discounts have gone up from \$500,000,000 to \$1,443,000,000, which is nearly treble, showing how much more widely the banks are now identified with the general business of the country than they were twenty-one years ago.

The investments in bonds have taken an opposite course. Amounting to \$440,000,000 in 1866, increasing to \$712,000,000 in April, 1879, they had subsided by 7th October last to \$291,000,000, but little more than half what they were in 1866, and scarcely over a third of what they momentarily amounted to in 1879.

The specie, which at the beginning of the period was but \$19,000,000, had got down in October, 1875, to \$8,000,000, is now \$156,000,000, and in July, 1885, was \$177,000,000.

It is interesting to see how these changes appear when reduced to percentages.

The capital, surplus, undivided profits, circulation, and deposits constitute together the fund upon which a bank does its business.

Loans and discounts, United States bonds, specie, &c., are different forms in which this fund is invested. Taking the fund at \$1,210,000,000 in 1866 and at \$2,173,000,000 in 1886, these investments represent the following proportions of those amounts, viz:

	1866.	1886.
Loans and discounts.....	41.32	66.40
United States bonds.....	30.36	13.39
Specie.....	1.57	7.18
Total.....	79.25	86.97

Another striking fact is that in 1866 the circulation was \$213,000,000 and in 1886 it is only \$228,000,000. At the former period, therefore, the circulation was nearly 45 per cent. of the capital, surplus, and undivided profits, while now it is only about 29 per cent.

### LOANS.

The following table gives a classification of the loans of the national banks in the city of New York; in the three cities Boston, Philadelphia, and Baltimore, in the other reserve cities, and in the rest of the country, at nearly the same dates, in each of the last three years:

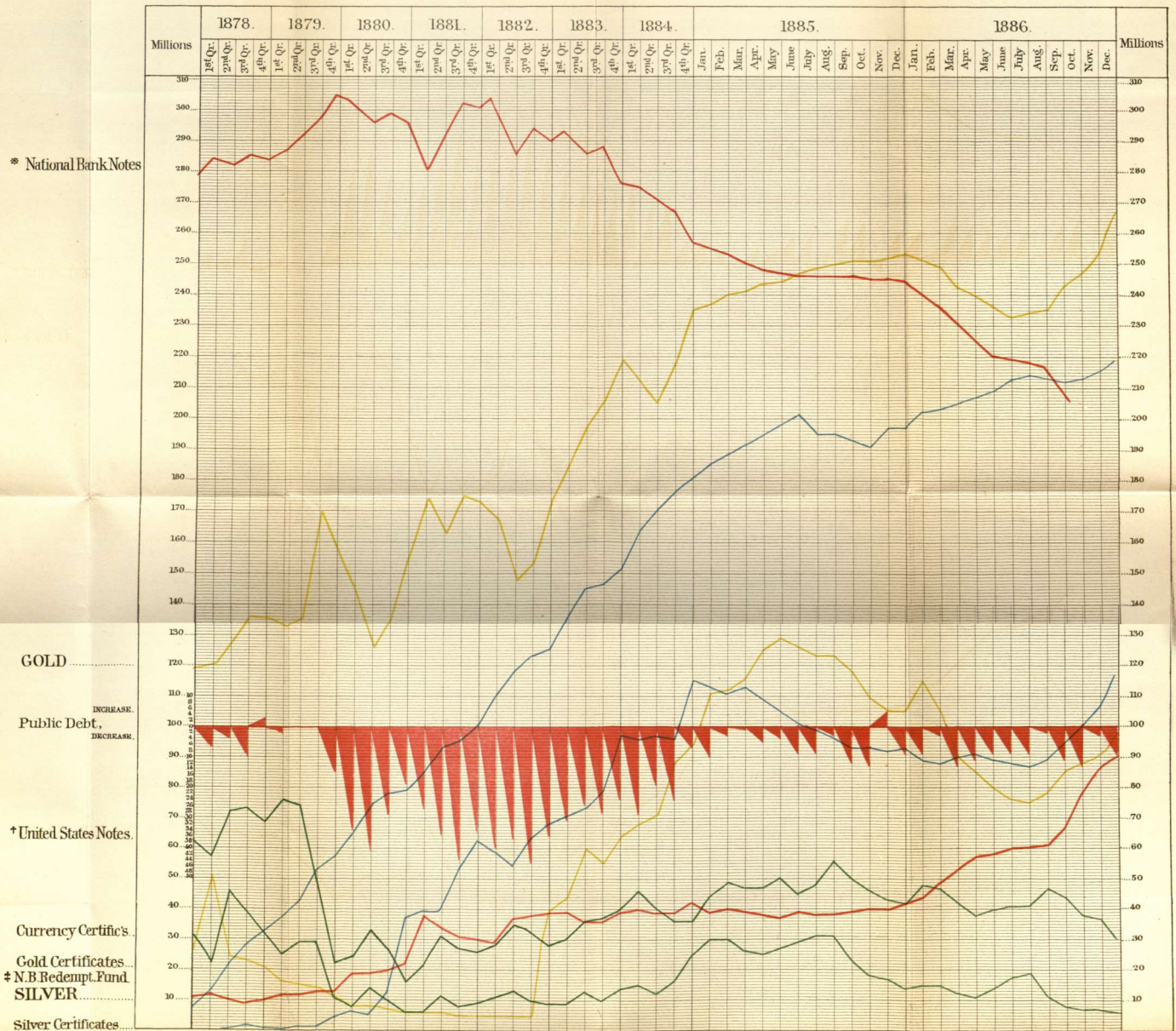
SEPTEMBER 30, 1884.

Classification.	New York.	Three cities.	Other cities.	Country.	Total.
	44 banks.	104 banks.	99 banks.	2,417 banks.	2,664 banks.
On U. S. bonds on demand.....	\$2,933,785	\$644,017	\$268,396	\$970,691	\$4,816,889
On other stocks, bonds, &c., on demand.....	69,805,215	25,763,605	18,573,905	34,050,829	148,193,554
On single-name paper without other security.....	12,559,441	22,458,370	16,239,550	83,816,871	135,074,232
All other loans.....	120,054,836	150,372,086	107,543,129	574,016,071	951,986,122
Total.....	205,353,277	199,238,078	142,624,980	692,854,462	1,240,070,797



# DIAGRAM

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



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

† The 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's OFF.



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, 760	171, 492, 087
All other loans.....	127, 518, 389	150, 270, 503	106, 948, 959	567, 057, 152	951, 795, 003
<b>Total.....</b>	<b>236, 823, 598</b>	<b>218, 424, 271</b>	<b>151, 435, 438</b>	<b>694, 471, 907</b>	<b>1, 301, 155, 304</b>

OCTOBER 7, 1886.

Classification.	45 banks.	111 banks.	106 banks.	2,590 banks.	2,852 banks.
On U. S. bonds on demand.....	\$2, 002, 550	\$262, 355	\$486, 099	\$563, 717	\$3, 314, 721
On other stocks, bonds, &c., on demand.....	91, 636, 791	35, 741, 645	23, 028, 229	41, 008, 812	196, 415, 477
On single-name paper, without other security.....	24, 646, 008	37, 315, 993	25, 488, 998	110, 677, 534	198, 128, 533
All other loans.....	135, 447, 927	150, 261, 282	127, 251, 447	626, 849, 733	1, 045, 809, 509
<b>Total.....</b>	<b>253, 732, 376</b>	<b>229, 581, 275</b>	<b>181, 254, 773</b>	<b>779, 099, 816</b>	<b>1, 443, 668, 240</b>

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 3, 1882.	October 2, 1883.	September 30, 1884.	October 1, 1885.	October 7, 1886.
	50 banks.	48 banks.	44 banks.	44 banks.	45 banks.
On indorsed paper.....	\$118, 692, 651	\$121, 644, 201	\$116, 010, 062	\$114, 013, 775	\$121, 381, 380
On single-named paper.....	21, 203, 573	19, 147, 051	82, 550, 443	25, 331, 820	24, 646, 008
On U. S. bonds on demand.....	1, 707, 687	2, 093, 527	2, 933, 785	3, 286, 124	2, 002, 550
On other stocks, &c., on demand.....	89, 532, 762	94, 321, 605	69, 805, 215	80, 687, 265	91, 636, 791
On real-estate security.....	304, 732	184, 683	163, 397	215, 385	211, 432
All other loans.....	7, 600, 487	7, 717, 265	3, 881, 375	13, 289, 229	13, 854, 215
<b>Total.....</b>	<b>239, 041, 892</b>	<b>245, 108, 832</b>	<b>205, 353, 277</b>	<b>236, 823, 598</b>	<b>253, 732, 376</b>

The following table exhibits, in the order of capital, the twenty-five States (exclusive of reserve cities) having the largest amount of national-bank capital, together with the amount of circulation, loans and discounts, and individual deposits of the banks in each on October 7, 1886:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts.....	\$45, 190, 500	\$30, 679, 190	\$88, 361, 209 07	\$54, 429, 904 43
New York.....	34, 854, 760	21, 542, 496	92, 520, 834 59	84, 991, 702 64
Pennsylvania.....	33, 025, 340	19, 396, 595	72, 551, 170 04	67, 557, 897 11
Connecticut.....	24, 671, 820	13, 654, 374	42, 702, 564 31	25, 847, 208 35
Ohio.....	22, 143, 850	11, 328, 604	44, 880, 167 42	37, 693, 620 87
Rhode Island.....	20, 340, 050	9, 192, 726	33, 085, 194 56	13, 748, 570 25
Illinois.....	13, 936, 500	5, 200, 630	32, 217, 850 12	29, 525, 240 04
Indiana.....	12, 344, 500	5, 977, 930	24, 835, 384 45	23, 305, 427 14
New Jersey.....	12, 298, 350	7, 258, 272	35, 535, 865 40	35, 736, 912 23
Minnesota.....	12, 290, 060	1, 797, 701	31, 791, 553 84	22, 088, 907 30
Michigan.....	10, 695, 300	3, 284, 955	25, 746, 522 88	29, 403, 692 78
Maine.....	10, 360, 000	6, 833, 473	17, 843, 615 84	10, 249, 663 42
Iowa.....	10, 295, 000	3, 421, 693	22, 139, 229 88	17, 813, 880 18
Kentucky.....	9, 758, 900	4, 374, 110	16, 068, 712 47	9, 133, 451 80
Vermont.....	7, 691, 000	4, 589, 015	11, 773, 580 48	5, 015, 120 70
Texas.....	7, 685, 000	1, 737, 380	15, 485, 910 33	11, 647, 162 22
Nebraska.....	7, 183, 900	1, 602, 660	18, 699, 900 48	14, 214, 337 51
Kansas.....	6, 732, 100	1, 688, 810	14, 442, 130 51	12, 591, 124 83
New Hampshire.....	6, 155, 000	4, 170, 220	9, 054, 262 78	5, 705, 741 18
Missouri.....	5, 831, 000	1, 965, 623	12, 438, 999 69	9, 564, 181 89
Tennessee.....	5, 417, 500	1, 328, 045	13, 473, 384 97	9, 224, 256 61
Wisconsin.....	3, 985, 000	1, 394, 618	11, 288, 200 90	11, 011, 032 53
Virginia.....	3, 731, 580	1, 915, 410	10, 509, 429 85	9, 531, 677 93
Dakota.....	3, 015, 500	779, 100	5, 104, 519 48	4, 585, 637 93
California.....	2, 885, 000	894, 720	8, 602, 672 45	9, 251, 635 10

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 1876 to 1883, September 30, 1884, October 1, 1885, and October 7, 1886:

NEW YORK CITY.

Dates.	No. of banks.	Net deposits.	Reserve required (25 per cent.*).	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
Oct. 7, 1886	45	282.8	70.7	77.0	27.2	64.1	12.5	.....	0.4

OTHER RESERVE CITIES.†

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
Oct. 7, 1886	217	381.5	95.4	114.0	29.9	44.5	26.0	41.3	2.2

STATES AND TERRITORIES.‡

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	2,020	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
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7

SUMMARY.

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	124.0	15.6
Sept. 30, 1884	2,664	1,098.7	221.1	346.1	31.6	128.0	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.0	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4

\* All in cash.

† Reserve 25 per cent., one-half in cash.

‡ Reserve 15 per cent., two-fifths in cash in bank.

Upon examining the foregoing table it will be found that, except in 1884 and 1885, the percentage of reserve in New York was less than in the other reserve cities, while the banks outside of reserve cities which are required to keep but 15 per cent. have never fallen below 27.2, and have averaged over 31 per cent., which is more than double the legal requirement.

These latter banks are allowed to keep three-fifths of their reserve with their correspondents in reserve cities; but, in fact, for the first four years of the eleven they held the entire amount in their own vaults, and the average so held for the entire period is 98 per cent.

It would appear, therefore, that the privilege of keeping a part of the reserve elsewhere than in the bank is one but little availed of in practice among the banks generally, and this fact supports the recommendation elsewhere made to modify the present law.

#### TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of 64 members, of which 45 are national banks, 18 are State banks, and the other member is the assistant treasurer of the United States at New York. One national bank and nine State banks in the city do not belong to the association, but clear through members. Mr. W. A. Camp, the manager of the association, has kindly supplied the data for the following tables, showing the transactions during the year ending October 1, 1886:

*COMPARATIVE STATEMENT for two years of the TRANSACTIONS of the NEW YORK CLEARING-HOUSE, showing AGGREGATE AMOUNT of CLEARINGS, AGGREGATE BALANCES, and the KINDS and AMOUNTS of MONEY PASSING in SETTLEMENT of these balances.*

Year ending—	Aggregate clearings.	Aggregate balances.
October 1, 1885 .....	\$25,250,791,440	\$1,295,855,252
October 1, 1886 .....	33,374,682,216	1,519,565,385
Increase .....	8,123,890,776	224,210,133

#### KINDS OF MONEY AND AMOUNT OF EACH KIND.

Year ending—	U. S. gold certificates.	Bank of America gold certificates.*	Clearing-house loan certificates.†	Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes.	Legal tenders and minor coin.	Percentages.	
						Gold certificates.	Legal tenders.
October 1, 1885 ..	\$556,376,000	\$120,436,000	.....	\$405,900,000	\$212,643,251	52.249	47.751
October 1, 1886 ..	645,643,000	177,673,000	\$140,000	285,795,000	410,314,385	54.181+	45.809+
Increase .....	89,267,000	57,237,000	140,000	.....	197,671,134	1.932	.....
Decrease .....	.....	.....	.....	120,105,000	.....	.....	1.942

\* When the Government ceased issuing gold certificates, December 1, 1878, the New York banks agreed to have a common depository for their gold coin, and in that way retain the use of certificates at the clearing-house. This has been found convenient and saves the expense and cost of moving large amounts in specie. The Bank of America performs this function.

† Clearing-house loan certificates were issued by the New York Clearing-House Association, in pursuance of resolution adopted May 15, 1884, to banks who were members, upon their securities or bills receivable, at the rate of 75 cents on the dollar. The total amount issued was \$24,915,000, and the balance outstanding was canceled and redeemed during the present year.

Following is a comparative statement of transactions of the New York Clearing-House for thirty-three years; showing for each year the number of banks, aggregate capital, clearings and balances, average of the daily clearings and balances, and the percentage of balances and clearings:

Years.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Ratios.
							<i>Per ct.</i>
1854 .....	50	\$47, 044, 900	\$5, 750, 455, 987	\$207, 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, 236, 718	365, 313, 902	26, 968, 371	1, 182, 246	4.4
1858 .....	46	67, 146, 012	4, 756, 664, 386	314, 238, 911	15, 393, 736	1, 016, 954	6.6
1859 .....	47	67, 921, 714	5, 448, 005, 956	363, 984, 683	20, 867, 333	1, 177, 944	5.6
186 .....	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, 806, 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, 473, 753	3.7
1867 .....	58	81, 770, 200	28, 675, 159, 472	1, 144, 903, 451	93, 101, 167	3, 717, 414	4.0
1868 .....	59	82, 270, 200	28, 484, 288, 637	1, 125, 455, 297	92, 182, 164	3, 642, 250	4.0
1869 .....	59	82, 720, 200	37, 407, 028, 987	1, 120, 318, 308	121, 451, 393	3, 637, 397	3.0
1870 .....	61	83, 620, 200	27, 804, 539, 406	1, 036, 484, 822	90, 274, 479	3, 365, 210	3.7
1871 .....	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4.1
1872 .....	61	84, 420, 200	33, 844, 369, 568	1, 428, 582, 707	109, 884, 317	4, 636, 632	4.2
1873 .....	59	83, 370, 200	35, 461, 052, 826	1, 474, 508, 025	115, 885, 704	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, 552, 846, 161	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, 253	1, 568, 983, 196	132, 543, 307	5, 161, 129	3.9
1884 .....	61	60, 412, 700	34, 092, 037, 338	1, 524, 930, 994	111, 048, 982	4, 967, 202	4.5
1885 .....	64	58, 612, 700	25, 250, 791, 440	1, 295, 355, 252	82, 780, 480	4, 247, 069	5.1
1886 .....	63	59, 312, 700	33, 374, 682, 216	1, 519, 565, 385	109, 067, 589	4, 965, 900	4.5
		†69, 689, 696	†778, 069, 921, 084	†34, 188, 991, 879	†76, 857, 475	†3, 377, 602	4.4

\* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly averages for thirty-three years.

† Totals for thirty-three years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1886, were as follows:

Exchanges received from clearing-house.....	\$306, 138, 237 63
Exchanges delivered to clearing-house.....	125, 494, 508 37
Balances paid to clearing-house.....	182, 084, 503 84
Balances received from clearing-house.....	1, 440, 774 58

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him..... 180, 643, 729 26

The debit balances were paid to the clearing-house as follows:

United States gold certificates.....	\$80, 128, 000 00
Legal tenders and change.....	101, 956, 503 84
	182, 084, 503 84

**COMPARATIVE STATEMENT of the EXCHANGES of the CLEARING-HOUSES  
of the UNITED STATES for October, 1886, and October, 1885.**

Clearing-house at—	Exchanges for month of Octo- ber, 1886.	Exchanges for month of Octo- ber, 1885.	Comparisons.	
			Increase.	Decrease.
New York .....	\$3, 248, 318, 061	\$3, 189, 746, 197	\$58, 571, 864	.....
Boston .....	580, 609, 570	542, 121, 551	38, 548, 019	.....
Philadelphia .....	271, 572, 441	236, 905, 761	34, 666, 680	.....
Chicago .....	253, 518, 821	230, 605, 282	22, 913, 539	.....
Saint Louis .....	69, 822, 165	66, 532, 755	3, 289, 410	.....
Baltimore .....	53, 850, 829	51, 509, 734	2, 347, 095	.....
San Francisco .....	56, 175, 257	51, 009, 656	4, 565, 601	.....
Pittsburgh .....	37, 612, 868	32, 765, 984	4, 846, 884	.....
New Orleans .....	31, 683, 200	40, 349, 600	.....	\$8, 666, 400
Cincinnati .....	45, 384, 750	40, 950, 409	4, 434, 350	.....
Providence .....	22, 663, 600	22, 819, 000	.....	155, 400
Louisville .....	19, 093, 914	18, 866, 634	227, 260	.....
Milwaukee .....	20, 183, 280	18, 864, 906	1, 318, 374	.....
Detroit .....	14, 926, 506	14, 807, 294	119, 212	.....
Cleveland .....	12, 527, 278	9, 858, 182	2, 669, 096	.....
Indianapolis .....	12, 445, 509	6, 379, 008	6, 066, 591	.....
Kansas City .....	25, 993, 960	25, 085, 762	908, 198	.....
Hartford .....	7, 195, 784	8, 301, 504	.....	1, 105, 720
New Haven .....	5, 175, 379	4, 851, 282	324, 097	.....
Columbus .....	8, 462, 124	6, 505, 280	1, 956, 844	.....
Memphis .....	7, 666, 552	6, 496, 848	1, 169, 704	.....
Peoria .....	4, 220, 702	4, 454, 202	.....	233, 500
Worcester .....	4, 528, 762	4, 459, 517	69, 245	.....
Springfield .....	3, 669, 715	3, 409, 539	260, 176	.....
Lowell .....	2, 732, 069	2, 456, 340	275, 729	.....
Syracuse .....	2, 735, 744	2, 386, 143	349, 601	.....
Portland .....	4, 663, 258	4, 456, 284	206, 974	.....
Omaha .....	18, 564, 321	11, 575, 137	6, 989, 184	.....
Saint Joseph .....	4, 447, 511	3, 323, 586	1, 123, 925	.....
Denver .....	16, 679, 004	New.	16, 679, 004	.....
Galveston .....	7, 775, 484	New.	7, 775, 484	.....
Total .....	4, 674, 964, 508	4, 462, 453, 388	222, 672, 140	10, 161, 020
	4, 462, 453, 388		10, 161, 020	
Increase .....	212, 511, 120	.....	212, 511, 120	.....

COMPARATIVE STATEMENT of the EXCHANGES of the CLEARING-HOUSES of the UNITED STATES for weeks ending October 30, 1886, and October 31, 1885.

Clearing-house at—	Exchanges for week ending October 30, 1886.	Exchanges for week ending October 31, 1885.	Comparisons.	
			Increase.	Decrease.
New York.....	\$625, 098, 064	\$695, 214, 390		\$70, 116, 326
Boston.....	77, 443, 134	76, 974, 841	\$468, 293	
Philadelphia.....	55, 262, 510	47, 353, 039	7, 909, 471	
Chicago.....	49, 463, 680	48, 771, 242	692, 438	
Saint Louis.....	13, 428, 029	13, 662, 131		234, 102
Baltimore.....	11, 554, 889	10, 337, 785	1, 217, 104	
San Francisco.....	14, 031, 044	11, 512, 515	3, 418, 529	
Pittsburgh.....	8, 543, 700	7, 407, 080	1, 136, 629	
New Orleans.....	7, 861, 710	10, 760, 103		2, 898, 393
Cincinnati.....	9, 182, 250	8, 062, 250	1, 120, 000	
Providence.....	5, 482, 100	5, 579, 400		97, 300
Louisville.....	3, 980, 646	3, 863, 906	116, 740	
Milwaukee.....	4, 741, 945	4, 105, 726	636, 219	
Detroit.....	2, 964, 673	2, 949, 221	15, 352	
Cleveland.....	2, 980, 490	2, 142, 899	837, 591	
Indianapolis.....	2, 728, 216	1, 377, 473	1, 350, 743	
Kansas City.....	5, 504, 678	4, 771, 467	733, 211	
Hartford.....	1, 529, 945	1, 534, 252		4, 607
New Haven.....	1, 081, 233	981, 323	99, 910	
Columbus.....	1, 861, 425	1, 396, 869	464, 616	
Memphis.....	2, 639, 697	1, 582, 422	437, 575	
Peoria.....	927, 149	936, 421		9, 272
Worcester.....	917, 916	794, 964	122, 952	
Springfield.....	819, 206	713, 723	105, 483	
Lowell.....	504, 913	408, 836	96, 077	
Syracuse.....	549, 611	473, 980	75, 631	
Portland.....	1, 127, 517	993, 441	134, 076	
Omaha.....	4, 075, 874	4, 187, 930		112, 056
Saint Joseph.....	799, 574	633, 284	166, 290	
Denver.....	3, 142, 465	New.	3, 142, 465	
Galveston.....	1, 625, 986	2, 204, 000		578, 014
Total.....	922, 214, 178	971, 686, 853	24, 577, 395	74, 050, 070
		922, 214, 178		24, 577, 395
Decrease.....		49, 472, 675		49, 472, 675

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 ten years :

Week ending—	Specie.	Legal tend- ers.	Total.	Ratio of reserve to—	
				Circula- tion and deposits.	Deposits.
				<i>Per cent.</i>	<i>Per cent.</i>
October 6, 1877 .....	\$14,665,600	\$36,168,300	\$50,833,900	27.0	29.5
October 13, 1877 .....	14,726,500	35,178,900	49,905,400	26.7	29.2
October 20, 1877 .....	14,087,400	35,101,700	49,189,100	26.5	29.0
October 27, 1877 .....	15,209,000	34,367,800	49,576,800	26.8	29.4
October 5, 1878 .....	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878 .....	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878 .....	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878 .....	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879 .....	18,979,600	34,368,000	53,347,600	23.3	25.8
October 11, 1879 .....	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879 .....	24,686,500	29,805,200	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	25.1	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 .....	67,579,400	27,875,500	95,454,900	34.8	36.5
October 25, 1884 .....	67,638,000	27,354,200	94,992,200	34.6	36.3
October 3, 1885 .....	92,851,600	24,516,600	116,868,200	36.0	37.1
October 10, 1885 .....	93,642,500	23,002,000	116,044,500	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	21,674,900	106,629,500	33.0	34.1
October 2, 1886 .....	64,111,700	14,607,700	78,719,400	27.1	27.9
October 9, 1886 .....	65,723,800	13,209,100	78,932,900	27.0	27.7
October 16, 1886 .....	65,228,600	13,133,100	78,361,700	26.7	27.4
October 23, 1886 .....	65,668,400	12,803,800	78,472,200	26.9	27.7
October 30, 1886 .....	66,195,100	13,177,200	79,372,300	27.1	27.9

The following table exhibits the transactions of the clearing-houses located in 31 cities for the year ending October 1, 1886, from official returns received from the manager of the New York Clearing-House, and a comparison is made with the year ending October 1, 1885, by indicating the increase or decrease in the exchanges and balances:

Clearing-house at—	No. of banks.	Exchanges for year ending October 1, 1886.	Balances for year ending October 1, 1886.	Comparison with year ending October 1, 1885.		
				Increase.		Decrease.
				Exchanges.	Balances.	
New York	63	\$33,374,682,216	\$1,519,565,385	\$8,123,890,776	\$224,210,133	.....
Boston	52	4,008,565,266	493,098,000	642,862,536	50,125,668	.....
Philadelphia	37	2,785,875,450	258,606,420	541,681,044	43,142,311	.....
Chicago	20	2,560,369,272	291,226,078	312,139,083	83,637,708	.....
Saint Louis	18	800,370,610	148,847,966	54,791,287	26,790,729	.....
Baltimore	23	600,584,993	81,533,604	9,725,647	4,909,727	.....
San Francisco	16	599,341,061	106,981,444	36,700,878	10,833,637	.....
Pittsburgh	19	386,298,704	74,115,612	27,780,854	.....	*\$345,379
New Orleans	12	434,000,000	47,000,060	46,514,100	287,800	.....
Cincinnati	20	492,440,500	85,061,000	53,406,500	85,061,000	.....
Providence	35	233,850,700	No record.	28,275,700	.....	.....
Louisville	21	230,133,557	54,611,077	21,419,437	4,846,868	.....
Milwaukee	10	193,777,209	34,406,722	14,339,256	2,439,259	.....
Detroit	15	147,966,702	25,298,366	13,336,696	1,448,867	.....
Cleveland	10	120,096,237	No record.	18,790,955	.....	.....
Indianapolis	7	69,358,799	9,897,507	4,123,460	.....	*1,038,627
Kansas City	10	265,009,168	58,055,832	55,673,253	24,745,877	.....
Hartford	15	86,977,569	26,005,949	9,482,043	3,120,989	.....
New Haven	10	56,850,362	13,742,630	2,046,725	1,199,944	.....
Columbus	15	42,841,413	12,908,434	9,208,896	2,003,176	.....
Memphis	6	75,351,489	19,398,750	8,152,229	3,390,418	.....
Peoria	9	38,331,388	10,108,500	.....	.....	{ *1,261,717 †2,222,945
Worcester	8	43,557,619	12,819,088	6,520,627	1,460,424	.....
Springfield	13	41,342,731	12,674,360	4,588,045	2,278,130	.....
Lowell	7	26,760,172	9,021,179	4,356,558	442,250	.....
Syracuse	8	26,777,352	6,148,054	2,405,330	472,794	.....
Portland	6	46,667,360	8,836,073	1,880,813	279,652	.....
Omaha	6	162,295,900	No record.	162,295,900	.....	.....
Saint Joseph	5	43,775,013	11,919,402	9,990,310	2,408,917	.....
Denver	7	144,272,063	12,252,792	144,272,063	12,252,792	.....
Galveston	7	73,102,796	19,717,710	73,102,796	19,717,710	.....
Total	507	48,211,643,771	3,464,490,934	10,443,755,797	561,506,820	{ 2,645,723 2,222,945

\* Balances.

† Exchanges.

From the above table it will be seen that the exchanges in New York City amounted to 69.2 per cent. of the whole sum, and the balances in that city were nearly 43.8 per cent. of the total balances.



The following table affords an interesting comparison of the exchanges in the clearing-houses of the world:

*COMPARATIVE STATEMENT of settlements of CLEARING-HOUSES of the WORLD.*

[Foreign money reduced to dollars.]

State or country.	Location.	Date.	Amount.
New York.....	New York City (63 banks) .....	Oct. 1, 1886	\$33, 374, 682, 216
Massachusetts.....	Boston (52 banks) .....	Oct. 1, 1886	4, 008, 565, 266
Pennsylvania.....	Philadelphia (37 banks) .....	Oct. 1, 1886	2, 785, 875, 450
Illinois.....	Chicago (20 banks) .....	Oct. 1, 1886	2, 560, 369, 272
	Other cities (27) of the United States (335 banks) .....	Oct. 1, 1886	5, 482, 151, 567
	Total United States (507 banks) .....		48, 211, 643, 771
England <i>a</i> .....	London.....	Jan. 1, 1886	26, 816, 871, 486
	London (country clearings) .....	Jan. 1, 1886	2, 072, 916, 000
	Manchester.....	Jan. 1, 1886	543, 975, 979
	Newcastle-on-Tyne .....	Jan. 1, 1886	155, 843, 382
	Total England.....		29, 589, 606, 847
France <i>b</i> .....	Paris.....	Jan. 1, 1886	768, 747, 832
Austria <i>c</i> .....	Vienna.....	Jan. 1, 1886	1, 771, 138, 171
Germany <i>d</i> .....	Hamburg.....	Jan. 1, 1886	1, 249, 070, 196
	Berlin.....	Jan. 1, 1886	728, 374, 962
	Frankfort.....	Jan. 1, 1886	481, 658, 688
	Cologne.....	Jan. 1, 1886	133, 711, 018
	Bremen.....	Jan. 1, 1886	165, 311, 706
	Leipsic.....	Jan. 1, 1886	83, 122, 666
	Stuttgart.....	Jan. 1, 1886	72, 212, 128
	Breslau.....	Jan. 1, 1886	53, 730, 713
	Dresden.....	Jan. 1, 1886	20, 765, 904
	Total Germany.....		2, 987, 957, 961
Italy <i>e</i> .....	Milan.....	Jan. 1, 1886	79, 395, 481
	Six other Italian clearing-houses.....	Jan. 1, 1886	35, 461, 306
	Total Italy.....		114, 856, 787
Australia <i>a</i> .....	Melbourne.....	Jan. 1, 1886	813, 057, 891

*a* £ at \$4.86, 6. *b* Franc at 19.3 cents. *c* Florin at 39.3 cents. *d* Mark at 23.8 cents. *e* Lira at 19.3 cents.

**TAXES UPON NATIONAL BANKS.**

National banks are subject to a semi-annual duty of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months. They are also required, by the act of June 20, 1874, to pay the cost of the redemption of their notes at the office of the Treasurer of the United States at Washington, and the cost of the plates from which their notes are printed. Banks extending their corporate existence have to pay for new plates. Previously to the act of June 20, 1874, the expense of the plates had been paid out of the tax on the banks, which at that time attached to capital and deposits as well as to circulation.

The banks are further required to pay the fees of the examiners employed to ascertain their condition, under section 5240, Revised Statutes of the United States.

The taxes and assessments collected during the past year were as follows:

Semi-annual duty on circulation.....	\$2, 592, 021 33
Cost of redemption of notes by United States Treasurer.....	168, 243 35
Assessments for cost of plates, new banks.....	14, 810 00
Assessments for cost of plates, extended banks.....	24, 825 00
Assessments for examiners' fees, sec. 5240; R. S.....	107, 272 83
Total.....	2, 907, 172 51

It has not been customary heretofore to include assessments with taxes, but it seems proper to do so.

The following tables are brought forward from previous reports. For the sake of uniformity the only addition made is the semi-annual duty on circulation during the past year:

Years.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 69	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,735 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.....	2,940,343 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	2,614,707 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.....	3,283,430 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	632,290 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 21
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,608 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.....	3,132,066 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
1886.....	2,592,021 33			2,592,021 33
Aggregate.....	62,796,798 55	60,940,067 16	7,855,887 74	132,592,753 45

\* 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.	Total.
1864.....	\$2,056,996 30	\$780,723 52	.....	\$2,837,719 82
1865.....	1,993,661 84	2,043,841 08	\$903,267 98	4,940,870 90
1866.....	990,278 11	2,009,635 83	374,074 11	3,463,988 05
1867.....	214,298 75	1,355,395 68	478,867 73	2,046,562 46
1868.....	28,669 88	1,438,512 77	399,562 00	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	976,037 61	4,628,229 14
1873.....	24,778 62	3,009,362 79	736,950 05	3,771,031 46
1874.....	16,738 26	2,453,544 26	916,878 15	3,387,160 67
1875.....	22,740 27	2,972,260 27	1,102,241 58	4,097,248 12
1876.....	17,947 67	2,999,530 75	989,219 61	4,006,698 03
1877.....	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878.....	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879.....	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880.....	28,773 37	2,510,775 43	811,436 48	3,350,985 28
1881.....	4,295 08	2,946,906 64	811,066 35	3,762,268 07
1882.....	4,285 77	4,096,102 45	1,153,070 25	5,253,458 47
1882*.....	.....	1,993,026 02	489,033 53	2,482,059 55
Aggregate.....	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.

There has been for some years more or less friction arising out of the mode of assessing and collecting taxes on national-bank shares in some of the States.

The subject has been frequently and fully treated by my predecessors, and therefore in renewing it I need say only that as Congress obviously intended to protect the national banks from discriminative taxation, it would seem proper that force be given to this purpose by its more definite expression in the law.

In consequence of different constructions placed by taxing officers upon the existing statute, litigation of a costly and more or less irritating character has arisen in States which together contain nearly one-half of all the national-bank capital in the Union.

## CONCLUSION.

In selecting the information presented in this report, I have endeavored to exhibit the practical working of the present national currency and bank laws, and I have also had in view the importance of supplying material for a full understanding of the relations between the national banks and the general business of the country, in order to explain the widely prevalent desire among business men for some legislation directed to the establishment of these banks upon a more permanent basis.

The national banking system had its origin during the war, and it will always stand splendid in history as an example of financial skill successful under very difficult circumstances.

The problem in 1863 was how to bring the banking capital of the country to the support of the Treasury, and it cannot be doubted that the banks then had it in their power to exact from the Government concessions far more valuable than those granted them. Even these moderate concessions have long since lost all the elements of monopoly, and the act of June 20, 1874, actually took away \$55,000,000 of circulation, partly from banks organized during the war, in order to give the privilege of issuing that sum to banks in States that were cut off by the war from access to the national banking system; a measure entitled to honorable consideration, because at that time those States were without sufficient political influence to exact a share in this valuable privilege, and the then existing banks were strong enough to have made a successful resistance if they had been selfishly inclined.

The last vestige of monopoly was swept away by the act of January 14, 1875, which created a free banking system throughout the United States, and, supplemented by the act of July 12, 1882, brought its benefits within reach of even small communities.

Under the sanction of these laws the national banks have become numerous, widely distributed, and intimately identified with the varied industries by which our entire population literally obtain their daily bread, but during the same time the rapid reduction of the funded debt of the Government has been introducing into the very basis of the system an element of instability which now hampers its extension, impairs its usefulness, and even threatens its continued existence, while there are still great areas of our country in which the natural resources are awaiting development by just such means as these banks might be made to supply.

The present financial prospects of the country induce the expectation that the funded debt will be paid off as fast as the bonds mature, and, in consequence, a question has arisen as to what changes should be

made in the national-bank system in order that it shall not suffer deterioration or destruction upon the withdrawal of the support upon which it is based by the present laws, which require every bank before beginning business to deposit a certain amount in United States bonds.

The payment of the 3-per cent. bonds, the maturity in 1891 of the 4½-per cent. bonds, amounting to \$250,000,000, and in 1907 of the 4-per cent. bonds, amounting to nearly \$738,000,000, have combined to produce a prospective scarcity in the securities available to the banks as a basis for their corporate existence, and this is reflected in the advance of these bonds to a premium so high that every day their enforced purchase becomes more and more onerous.

Banks now holding only 3-per cent. bonds, and newly organized national banking associations, are forced into the market as purchasers of the 4 per cent. or the 4½ per cent. bonds, and this constant demand, in connection with the prospective scarcity already referred to, sustains and tends still further to elevate the premium on these bonds.

As the time approaches for the payment of the 4½-per cent. bonds, it is reasonable to expect a still greater demand for the 4 percents, and it is a question of serious importance whether the banks can afford to hold or to buy 4 per cent. bonds after 1891.

In the present age all business men try to anticipate future conditions and to provide well in advance against foreseen contingencies; hence it is to be expected that the banks will not wait until the approach of 1891 to shape their policy with reference to the continued holding of high-priced bonds. For this reason it is not too early now to consider what legislation may be proper to remove this element of future uncertainty from the national banking system, and looking to the possible consideration of this subject by Congress, I respectfully submit the following statement of the question as it appears from the point of view officially occupied by the Comptroller of the Currency:

The fundamental postulates underlying every banking system established by law, whatever may be its form, must necessarily be:

First. That banks promote the general welfare of the community; and

Secondly. That the particular system established by law is the best obtainable under the conditions prevailing at the time and place.

These postulates, therefore, underlie our national banking laws.

The first postulate will not be questioned, since no people in modern times have ever risen to civilization, or maintained their civilization, without banks; and least of all can it be questioned in this country where, besides 2,868 national banks now in operation, we have over 5,000 State banks, savings banks, and private banks and bankers, whose operations extend into the minutest ramifications of the employments and resources of our 60,000,000 of population.

The second postulate involves the question, whether the present national-bank system should be preserved, and, if so, whether it is good enough as it is or whether it can be improved.

The National Currency Act of February 12, 1863, was controlled as to its purposes by the paramount necessity of inducing the banks and other capitalists to become purchasers of Government bonds under conditions that would give a basis of solid value to the currency then being paid out in immense volume under the pressure of military exigencies; hence the consolidation of these banks into a national banking system adapted to commercial and industrial needs appears only as a subordinate incident in the general scheme. As early, however, as the year 1864, it was perceived that the general welfare of the people would

be promoted by giving greater cohesiveness and method to the system regarded more especially in its banking than in its currency features, and from that time to this the effort of legislation has been to subordinate the issuing of currency to the more important functions performed by the banks as institutions of discount and deposit. The effect of this legislation and its wisdom are exemplified in the present high credit and the consequent wide commercial usefulness of national banks.

If the system could be preserved purely as one of deposit and discount, there would probably arise an almost universal sentiment in favor of bestowing upon its preservation immediate and careful attention, but it is doubtful whether the banks would find sufficient inducement to remain in the system without enjoying some privileges as to the issue of currency, and it has been questioned whether there is power under the Constitution for the charter of national banks, except as instrumentalities for a money circulation.

It follows, therefore, that any legislation directed to the improvement and permanent establishment of the national banking system must include some provision for the maintenance of a national-bank circulation, while on the other hand it appears that whatever opposition exists to the national banks attaches to them mainly as banks of issue, and under our system of government nothing can be regarded as permanently established until it has obtained the support of a well-settled public opinion. Hence it is evident that the problem now to be solved is how to remodel the currency features of the national-bank system so as to obtain popular approval of them.

Objections to the present national-bank currency appear to be comprised within three classes, namely:

1. A general objection to paper money in any form.
2. An objection to national-bank notes based upon the assumption that they take the place of an equal amount of paper money that might be issued directly upon the credit of the Government.
3. The objection that a currency determined in volume by a definite percentage upon deposited securities of high value can never possess the flexibility and elasticity of volume which are the chief commercial advantages of a bank currency in any form.

Against these objections it has been answered—

1. That the question as to having paper money at all is not at present a practical one, because it is evident that our people will have paper money in one form or another, and that of all forms of paper money of which we have had any experience, the present national-bank currency is the least objectionable, even to those who think that all such money should be avoided.

2. That while a bank currency based on Government bonds and redeemable in greenbacks may be considered as a kind of Government money, on which the banks are getting the profit, yet without this privilege, or some other equivalent to it, the national-bank system could never have been established, nor can it now be maintained, and that this is the cheapest price at which the people or the Government could have got any banking system so good in all respects and so valuable as this has proved to be.

Another argument is that the Government must pay interest upon its bonds whether these are held by the banks or not, hence the profit to the banks on these bonds has been obtained without charge on the Treasury; while, on the other hand, if the banks had not been offered sufficient inducement to invest in these bonds, many more of them

would have gone abroad at low prices, and the country as a whole would now be so much the worse off.

3. That the want of flexibility in the currency and of elasticity of volume are consequences arising from the scarcity of bonds and the high prices to which they have risen, and that this could not have been foreseen nor provided against in the original acts, but may now be remedied by proper legislation.

These objections and the answers to them are stated without comment. They are gathered from current discussion in the press, and seem worthy of consideration.

Some suggestions have been made to me as to new legislation on this subject, which, together with such conclusions as I have been able to reach, are subject to whatever disposition Congress may be pleased to order.

W. L. TRENHOLM,  
*Comptroller of the Currency.*

Hon. JOHN G. CARLISLE,  
*Speaker of the House of Representatives.*

ABSTRACT of REPORTS of the NATIONAL BANKING ASSOCIATIONS of the UNITED STATES showing their CONDITION at the CLOSE of BUSINESS on THURSDAY, the 7th day of OCTOBER, 188

[illegible]

(No. 5.)

**REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND  
PRINTING.**

**TREASURY DEPARTMENT,  
BUREAU OF ENGRAVING AND PRINTING,**

*October 15, 1886.*

SIR: I have the honor to submit the following report on the operations of the Bureau of Engraving and Printing for the fiscal year ending June 30, 1886:

**SECURITIES PRINTED.**

There were finished and delivered during the year 26,655,496 sheets of securities. Of these 4,977,248 were United States notes, certificates, and bonds, and national-bank notes, amounting in value to \$563,506,290; 20,891,250 were sheets of internal-revenue and customs stamps, containing 478,624,050 stamps; and 786,998 were drafts, checks, certificates, licenses, and work of similar kinds. A large amount of miscellaneous work, not falling under any of the above heads, was also done for the various Departments of the Government.

The aggregate number of sheets delivered was 1,562,210 less than in the fiscal year 1885, and the deliveries of notes and securities 2,717,288 less. This falling off was chiefly due to the diminished production of United States notes, caused by the stoppage of the issue of \$1 and \$2 notes.

Since the close of the year the work of the Bureau has been greatly increased by the preparation of new silver certificates of small denominations, under the act of August 4, 1886, and of the various classes of oleomargarine stamps, under the act of August 2, 1886. As the latter act took effect in ninety days from its passage, it was necessary to engrave the plates in time to have the stamps in the hands of the collectors of internal revenue by the 1st of November. Fourteen different varieties and denominations of stamps being required, all of which had to be prepared from new designs, there was thrown upon the engravers a great amount of work, which somewhat interfered with the preparation of the plates for the new silver certificates. Plates for the one-dollar certificate were, however, completed on September 6, 1886, and the first delivery of the certificates was made to the Treasurer of the United



States on the 20th of that month, less than seven weeks after the passage of the act authorizing their issue. Certificates of this denomination are now being printed and delivered at the rate of 28,000 sheets, or \$112,000, a day. As the appropriation for this purpose was based upon an estimated demand of only 20,000 sheets of United States notes and certificates of all kinds, this result has been made possible only by carefully husbanding the resources of the Bureau. The plates for the two-dollar certificates are nearly finished, and the certificates will be ready for issue during the month of November. Work has been begun, also, upon the plates for the five-dollar certificate, the only other denomination authorized. In this and all other new work engraved by the Bureau the use of the so-called patent lettering has been discarded. This change has not only led to better and more artistic results, but has greatly reduced the expenses of the engraving branch. It is the purpose to gradually replace the plates produced by this method with new plates engraved by hand.

The work of sealing and separating the United States notes and certificates has been carried on in the Office of the Treasurer of the United States during the last year, in pursuance of the arrangement made in July, 1885. A separate appropriation for the persons employed upon this work was made by the appropriation act for the current fiscal year, but the force provided for was found to be insufficient to seal and separate the large quantities of notes and certificates recently delivered. The additional operatives required have accordingly, by direction of the Secretary, been detailed from this Bureau. It is understood that an estimate for the wages of such of these employes as will be permanently required in the Treasurer's Office will be submitted to Congress.

## EXPENDITURES.

The expenses of the Bureau for the year, as compared with the fiscal year 1885, were:

	1885.	1886.
For salaries of officers and clerks and wages of employes other than plate-printers and their assistants.....	\$471,757 20	\$331,985 10
For plate printing, at piece rates, including the wages of plate-printers' assistants.....	330,764 22	263,598 03
For materials, tools, and miscellaneous expenses.....	153,442 60	154,191 81
For salaries of office of custodian of dies, rolls, and plates.....	7,741 45	6,349 65
For salaries of employes sealing and separating notes in Office of the Treasurer of the United States.....		5,558 25
For pay of special witness of destruction of securities.....	1,490 00	1,525 00
Total.....	965,195 47	763,207 84

The reduction in expenses, as compared with the preceding year, is, therefore, \$201,987.63. The cost of maintaining the Bureau was less than in any year since 1878. The lowest expenditure in any year within that period was \$814,077.01, in 1879, and the highest \$1,104,986.43, in 1883. Of the amount expended last year, \$18,296.85 was charged to

the appropriation for salaries of the Bureau of Engraving and Printing, and \$299,347.78 to the appropriation for labor and expenses of engraving and printing. The remainder, \$445,563.21, is the amount charged for work done for the various Departments and for engraving plates for national banks, and transferred to the credit of the appropriation for labor and expenses. The amount expended for salaries was \$6,433.15 less than the appropriation, and the amount charged to the appropriation for labor and expenses was \$176,352.22 less than the amount appropriated, making an aggregate saving in the appropriations of \$182,785.37, which will be returned to the Treasury unused. Advantage was taken of the large unexpended balance to buy, at a cost of \$15,195.75, a number of steam-presses and other machinery of permanent value to the Bureau, and not properly chargeable as a part of the cost of the work turned out during the year. During the last month of the fiscal year there were printed internal-revenue stamps costing, at the established rates, not less than \$17,000, for which the appropriations for the Bureau could not be reimbursed, on account of the exhaustion of the appropriation from which their cost should have been defrayed. If allowance were made for these two items, the saving in the appropriations made directly for the support of the Bureau would be \$215,000. A large share of the saving is due to the decrease in the work done, but at least \$125,000 may fairly be set down to the credit of the economies which have been made in the management of the Bureau.

#### APPROPRIATIONS AND ESTIMATES.

The estimates of the appropriations for the support of the Bureau for the current fiscal year provided for all of its expenses, in lieu of the former system under which more than half the amount spent was drawn from other appropriations. The estimates were divided under the four heads of "salaries," "compensation of employés," "plate printing," and "materials and miscellaneous expenses." Provision was made under the head of "salaries" for the officers, clerks, and others whose salaries are fixed by law; under the head of "plate printing," for the plate printers and their assistants; and under the head of "compensation of employés," for all of the rest of the employés. Appropriations were made in exact accordance with the estimates, except that the appropriation for compensation of employés, instead of fixing the number and wages of the persons to be employed, as the estimates provided, was made in a lump sum, retaining, so far as that part of the expenses is concerned, the defects of the old system of making appropriations. In submitting the estimates for the next fiscal year the estimate for the appropriation for compensation of employés has again been so framed as to fix the number and pay of the persons to be employed. This plan, if adopted, will place a limit which cannot be exceeded upon the number of persons who may be employed, and will prevent the expenditure of more than a proper proportional share of the appropriation during any part of the year. Annual salaries are estimated for, instead of the present daily wages. Provision for

such salaries, on the one hand, will prevent the allowance of extra pay for "overtime," as required by the present system of daily wages reckoned on the basis of eight hours a day, and, on the other, will permit the granting of reasonable leaves of absence, with pay, to the employés, should the condition of the work warrant it.

The estimates for the expenses of this Bureau for the fiscal year 1888, as compared with the present fiscal year, are :

	1887.	1888.
Salaries.....	\$17,450	\$17,450
Compensation of employés.....	327,740	352,380
Plate printing.....	307,380	366,500
Materials and miscellaneous expenses.....	141,820	164,700
Total.....	794,390	901,030

The increase of \$106,640 is due to the increased quantity of engraving and printing which the various Departments and Bureaus of the Government estimate that they will require of this Bureau. The estimated number of sheets of securities of all kinds to be produced in 1888, is 35,992,794, as against 26,655,496 sheets delivered in 1886, and an estimated production of 29,532,550 during the current fiscal year. As compared with the estimates for 1887, the estimated increase in production is  $21\frac{1}{2}$  per cent., while the increase in cost is only  $13\frac{2}{3}$  per cent.

The estimates of the appropriations to be made are based upon a careful calculation of the number and wages of the employés, and of the cost of the materials needed to produce the securities required. The only additional employés estimated for are those who will be actually and necessarily employed in the various processes connected with the engraving, printing, and finishing of securities. No provision is made for any additional superintendents, clerks, watchmen, or messengers. On the contrary, the number of some of these classes of employés is cut down below the estimates for the present fiscal year.

Plate printing being paid for by the piece, the estimate for this purpose is simply a matter of calculation based upon the number of sheets of securities to be printed. The increase in the estimate for this item conforms, therefore, to the increase in the work. The estimate for plate printing for 1888, as compared with that for 1887, shows an increase of \$59,120, or more than 19 per cent., while the increase in the estimate for compensation of employés is only \$24,640, or less than 8 per cent. For the first time in the recent history of the Bureau the amount of the wages of the employés, other than the plate printers and their assistants, is brought below the cost of plate printing. As compared with 1885, the expense for salaries and compensation of employés is reduced from \$471,757.20 to \$369,830, while the cost of plate printing, which is the index of the work done, is increased from \$330,764.22 to \$366,500. It is proposed to produce in 1888, 35,992,794 sheets of securities at a cost of \$901,030. In 1883, when the work done approached most nearly to

that to be done in 1888, 33,330,746 sheets were printed at a net cost of about \$1,088,000. The estimated production for 1888 is, therefore, 2,660,000 sheets greater, and the estimated cost \$187,000 less than in 1883.

#### THE FORCE EMPLOYED.

There has been a steady reduction in the force employed, month by month, since March 1, 1885. The number employed on that date was 1,145; on May 21, 1885, when the present Chief of the Bureau entered upon his duties, 1,040; on July 1, 1885, 912; on July 1, 1886, 839; and on October 1, 1886, 824. The latter number includes seven persons detailed for duty in the office of the Treasurer of the United States, so that the number actually employed in the Bureau on October 1, was 817, a reduction of 328 since March 1, 1885. This result has been accomplished only by taking advantage of every opportunity to simplify the methods of doing the work and to dispense with unnecessary employes. A special effort has been made to reduce the number of employes not directly connected with the printing or finishing of securities, like the clerks, messengers, and watchmen. As instances of what has been done in this direction, the annual expense of the force of watchmen and guides has been reduced from \$33,590 to \$16,790, or more than one-half, and of the clerks and messengers from \$62,393 to \$37,060.

From May 21, 1885, to October 1, 1886, a period of more than sixteen months, 41 persons have been taken into the service of this Bureau. Of these 23 were operatives trained in the various processes, who were recalled from time to time as need for their services arose. Of the remaining 18, 3 were employed in the place of relatives whose health had broken down in the service, and 3 were transferred from the Treasury Department, leaving but 12 original appointments. This number is made up of 1 laborer, 1 binder, 2 charwomen, 3 engravers, and 5 printers' assistants. Under this policy the pressure for employment has greatly diminished.

The force now conforms very nearly to that estimated for, and it will be necessary to maintain it at about its present number in order to produce the work required of the Bureau. In consequence of the large demand for the new silver certificates and the increased orders for internal-revenue stamps of all kinds, and especially the oleomargarine stamps, for which no additional appropriation was made, this work now largely exceeds the expected production on which the estimates were based. It is not doubted, however, that by close management the Bureau will be able to meet all reasonable demands upon it during the remainder of the fiscal year.

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 1886.

Class.	Denomina- tion.	Sheets.	Value.
United States notes, series of 1880, unsealed .....	\$1	409,000	\$1,636,000
Do .....	2	263,000	2,104,000
Do .....	5	1,257,000	25,140,000
Do .....	10	332,000	13,280,000
Do .....	20	143,000	11,440,000
Do .....	50	20,000	4,000,000
Do .....	100	20,000	8,000,000
Do .....	1,000	4,375	17,500,000
Total .....		2,448,375	83,100,000
Currency certificates, series of 1875, unsealed .....	10,000	1,000	30,000,000
Silver certificates, series of 1880, sealed .....	10	19,000	760,000
Do .....	20	10,000	800,000
Total .....		29,000	1,560,300
Silver certificates, series of 1880, unsealed .....	10	76,000	3,040,000
Gold certificates, Department series, sealed .....	20	8,000	640,000
4 per cent. registered bonds, unsealed .....	100	15,000	1,500,000
Do .....	1,000	20,000	20,000,000
Do .....	5,000	4,000	20,000,000
Do .....	10,000	15,000	150,000,000
Do .....	50,000	2,000	100,000,000
Total .....		56,000	291,500,000
4½ per cent. registered bonds, unsealed .....	100	6,000	600,000
Do .....	500	2,000	1,000,000
Do .....	1,000	12,000	12,000,000
Do .....	5,000	1,500	7,500,000
Do .....	10,000	5,000	50,000,000
Total .....		26,500	71,100,000
Pacific Railroad registered bonds, unsealed .....	1,000	750	750,000
National currency, series of 1875 .....	5, 5, 5, 5	237,925	4,758,500
Do .....	10, 10, 10, 10	5,875	235,000
Do .....	10, 10, 10, 20	82,380	4,119,000
Do .....	10, 10, 20, 50	50	4,500
Do .....	20, 20, 20, 20	850	68,000
Do .....	20, 20, 20, 50	2,727	299,970
Do .....	50, 50	250	25,000
Do .....	50, 100	4,007	601,050
Total .....		334,064	10,111,020
National currency, series of 1882 .....	5, 5, 5, 5	1,180,266	23,605,320
Do .....	10, 10, 10, 20	744,940	37,247,000
Do .....	50, 100	72,353	10,852,950
Total .....		1,997,559	71,705,270

No. 1.—*STATEMENT showing the UNITED STATES NOTES, BONDS, and CERTIFICATES and NATIONAL-BANK NOTES DELIVERED, &c.*—Continued.

## RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880, unsealed	2, 448, 375	\$83, 100, 000
Currency certificates, series of 1875, unsealed	1, 000	30, 000, 000
Silver certificates, series of 1880, sealed	29, 000	1, 560, 000
Silver certificates, series of 1880, unsealed	76, 000	3, 040, 000
Gold certificates, Department series, sealed	8, 000	640, 000
4 per cent. registered bonds, unsealed	56, 000	291, 500, 000
4½ per cent. registered bonds, unsealed	26, 500	71, 100, 000
Pacific Railroad bonds, unsealed	750	750, 000
National currency, series of 1875	334, 064	10, 111, 020
National currency, series of 1882	1, 997, 559	71, 705, 270
Total	4, 977, 248	563, 506, 290

No. 2.—*STATEMENT showing the INTERNAL-REVENUE and CUSTOMS STAMPS DELIVERED during the fiscal year 1886.*

Class.	Sheets.	Stamps.
<b>Tax-paid stamps for distilled spirits, series of 1878:</b>		
10 gallons	107, 500	322, 500
20 gallons	110, 000	330, 000
30 gallons	79, 000	237, 000
40 gallons	172, 000	516, 000
50 gallons	4, 500	13, 500
70 gallons	2, 500	7, 500
80 gallons	80, 500	241, 500
90 gallons	3, 000	9, 000
Total	559, 000	1, 677, 000
<b>Stamps for rectifiers, series of 1878:</b>		
5 gallons	19, 000	76, 000
10 gallons	29, 000	116, 000
20 gallons	34, 500	133, 000
30 gallons	41, 500	166, 000
40 gallons	159, 500	638, 000
50 gallons	8, 000	32, 000
70 gallons	1, 000	4, 000
80 gallons	9, 000	36, 000
90 gallons	2, 000	8, 000
100 gallons	1, 000	4, 000
110 gallons	1, 000	4, 000
120 gallons	500	2, 000
130 gallons	500	2, 000
Total	308, 500	1, 226, 000
<b>Stamps for wholesale liquor dealers, series of 1878:</b>		
5 gallons	25, 000	75, 000
10 gallons	62, 000	186, 000
20 gallons	26, 000	78, 000
30 gallons	5, 000	15, 000
40 gallons	46, 000	138, 000
50 gallons	12, 000	36, 000
60 gallons	1, 000	3, 000
130 gallons	1, 000	3, 000
Total	178, 000	534, 000
<b>Warehouse stamps, series of 1878:</b>		
Distillery warehouse	430, 000	1, 720, 000
Special bonded warehouse	3, 000	9, 000
Total	433, 000	1, 729, 000

## No. 2 —STATEMENT showing the INTERNAL-REVENUE and CUSTOMS STAMPS DELIVERED, &amp;c.—Continued.

Class.	Sheets.	Stamps.
<b>Beer stamps, series of 1878:</b>		
Hogshead .....	58,000	1,160,000
Barrel .....	90,000	1,800,000
$\frac{1}{2}$ barrel .....	454,000	9,080,000
$\frac{1}{3}$ barrel .....	15,000	300,000
$\frac{1}{4}$ barrel .....	1,905,000	38,100,000
$\frac{1}{8}$ barrel .....	87,000	1,740,000
$\frac{1}{16}$ barrel .....	505,000	10,100,000
Total .....	3,114,000	62,280,000
<b>Export stamps and brewers' permits, series of 1878:</b>		
Export distilled spirits .....	61,000	244,000
Brewers' permits .....	26,000	104,000
Total .....	87,000	348,000
<b>Export tobacco stamps, series of 1883 .....</b>	19,000	76,000
<b>Export cigars stamps, series of 1883 .....</b>	1,000	4,000
<b>Tobacco stamps, strip, series of 1883:</b>		
1 ounce .....	228,000	9,120,000
2 ounce .....	2,031,000	81,240,000
3 ounce .....	111,000	4,440,000
4 ounce .....	2,631,000	105,210,000
8 ounce .....	1,183,000	17,745,000
16 ounce .....	253,000	3,795,000
Total .....	6,437,000	221,580,000
<b>Tobacco stamps, sheet, series of 1883:</b>		
$\frac{1}{2}$ pound .....	25,000	300,000
1 pound .....	10,500	126,000
2 pound .....	5,000	60,000
3 pound .....	23,000	276,000
4 pound .....	8,000	96,000
5 pound .....	27,500	330,000
Total .....	99,000	1,188,000
<b>Tobacco stamps, stub, series of 1883:</b>		
10 pound .....	524,000	2,620,000
20 pound .....	428,800	2,144,000
30 pound .....	133,600	668,000
40 pound .....	77,600	388,000
50 pound .....	11,200	56,000
60 pound .....	3,200	16,000
Total .....	1,178,400	5,892,000
<b>Snuff stamps, small, series of 1883:</b>		
$\frac{1}{2}$ ounce .....	1,000	196,000
1 ounce .....	79,000	15,484,000
2 ounce .....	46,000	4,968,000
3 ounce .....	1,000	100,000
Total .....	127,000	20,748,000
<b>Snuff stamps, strip, series of 1883:</b>		
4 ounce .....	39,000	780,000
6 ounce .....	253,000	5,060,000
8 ounce .....	6,000	120,000
16 ounce .....	43,000	430,000
Total .....	341,000	6,390,000
<b>Snuff stamps, sheet, series of 1883:</b>		
$\frac{1}{2}$ pound .....	5,000	60,000
1 pound .....	9,500	114,000
2 pound .....	4,500	54,000
3 pound .....	3,500	42,000
5 pound .....	12,000	144,000
Total .....	34,500	414,000
<b>Snuff stamps, stub, series of 1883:</b>		
10 pound .....	4,000	20,000
20 pound .....	5,600	28,000
Total .....	9,600	48,000

No. 2.—*STATEMENT showing the INTERNAL-REVENUE and CUSTOMS STAMPS DELIVERED, &c.—Continued.*

Class.	Sheets.	Stamps.
<b>Cigar stamps, strip, series 1883:</b>		
25 cigars .....	338,000	3,380,000
50 cigars .....	4,884,000	48,840,000
100 cigars .....	696,500	6,965,000
200 cigars .....	12,000	60,000
250 cigars .....	53,000	265,000
500 cigars .....	12,000	60,000
<b>Total .....</b>	<b>5,995,500</b>	<b>59,570,000</b>
<b>Cigarette stamps, small, series of 1883:</b>		
10 cigarette s .....	747,000	59,760,000
20 cigarettes .....	392,000	31,360,000
<b>Total .....</b>	<b>1,139,000</b>	<b>91,120,000</b>
<b>Cigarette stamps, strip, series of 1883:</b>		
50 cigarettes .....	15,000	180,000
100 cigarettes .....	22,000	220,000
<b>Total .....</b>	<b>37,000</b>	<b>400,000</b>
<b>Lock seals, series of 1878 .....</b>	<b>2,000</b>	<b>100,000</b>
<b>Special-tax stamps for liquors, series of 1885:</b>		
Retail liquor dealers .....	3,050	6,100
Wholesale liquor dealers .....	100	100
Retail malt-liquor dealers .....	370	370
Wholesale malt-liquor dealers .....	130	130
Manufacturers of stills .....	10	10
Rectifiers .....	20	20
Rectifiers of less than 500 barrels .....	60	60
Brewers of less than 500 barrels .....	60	60
Brewers .....	40	40
Worms .....	10	10
Stills .....	10	10
<b>Total .....</b>	<b>3,860</b>	<b>6,910</b>
<b>Special-tax stamps for tobacco, series of 1885:</b>		
Dealers in manufactured tobacco .....	10,000	20,000
Manufacturers of cigars .....	1,000	1,000
Dealers in leaf tobacco .....	500	500
Dealers in leaf-tobacco of less than 25,000 pounds .....	80	80
Manufacturers of tobacco .....	60	60
Peddlers of first class .....	10	10
Peddlers of second class .....	10	10
Peddlers of third class .....	40	40
Peddlers of fourth class .....	200	200
<b>Total .....</b>	<b>11,900</b>	<b>21,900</b>
<b>Special-tax stamps for liquors, series of 1886:</b>		
Retail liquor dealers .....	124,050	248,100
Wholesale liquor dealers .....	6,660	6,660
Retail malt-liquor dealers .....	14,360	14,360
Wholesale malt-liquor dealers .....	4,600	4,600
Manufacturers of stills .....	310	310
Rectifiers .....	1,230	1,230
Rectifiers of less than 500 barrels .....	2,150	2,150
Brewers .....	2,560	2,560
Brewers of less than 500 barrels .....	2,170	2,170
Worms .....	420	420
Stills .....	420	420
<b>Total .....</b>	<b>158,930</b>	<b>282,980</b>
<b>Special-tax stamps for tobacco, series of 1886:</b>		
Dealers in manufactured tobacco .....	297,700	595,400
Manufacturers of cigars .....	21,430	21,430
Dealers in leaf-tobacco .....	6,140	6,140
Dealers in leaf-tobacco of less than 25,000 pounds .....	3,080	3,080
Manufacturers of tobacco .....	2,060	2,060
Peddlers of first class .....	210	210
Peddlers of second class .....	1,550	1,550
Peddlers of third class .....	1,850	1,850
Peddlers of fourth class .....	1,440	1,440
Retail dealers in leaf-tobacco .....	100	100
<b>Total .....</b>	<b>335,560</b>	<b>633,260</b>



No. 2.—*STATEMENT showing the INTERNAL-REVENUE and CUSTOMS STAMPS DELIVERED, &c.*—Continued.

Class.	Sheets.	Stamps.
Customs liquor stamps, series of 1879.....	31,000	62,000
Customs liquor stamps, series of 1886.....	59,000	118,000
Customs cigar stamps, series of 1879:		
25 cigars.....	46,000	460,000
50 cigars.....	111,000	1,110,000
100 cigars.....	19,000	190,000
Total.....	176,000	1,760,000
Customs cigarette stamps, series of 1879:		
10 cigarettes.....	1,000	100,000
20 cigarettes.....	1,500	150,000
Total.....	2,500	250,000
Customs opium stamps, series of 1879.....	14,000	140,000
Customs lock seals, series 1879.....	1,000	25,000

RECAPITULATION.

Tax-paid stamps for distilled spirits.....	559,000	1,677,000
Stamps for rectifiers.....	306,500	1,226,000
Stamps for wholesale liquor dealers.....	178,000	534,000
Warehouse stamps.....	433,000	1,729,000
Beer stamps.....	3,114,000	62,280,000
Export stamps and brewers' permits.....	87,000	348,000
Export tobacco.....	19,000	76,000
Export cigars.....	1,000	4,000
Tobacco stamps, strip.....	6,437,000	221,580,000
Tobacco stamps, sheet.....	99,000	1,188,000
Tobacco stamps, stub.....	1,178,400	5,892,000
Snuff stamps, small.....	127,000	20,748,000
Snuff stamps, strip.....	341,000	6,390,000
Snuff stamps, sheet.....	34,500	414,000
Snuff stamps, stub.....	9,600	48,000
Cigar stamps, strip.....	5,995,500	59,570,000
Cigarette stamps, small.....	1,139,000	91,120,000
Cigarette stamps, strip.....	37,000	400,000
Lock seals.....	2,000	100,000
Special-tax stamps for liquors, series 1835.....	3,860	6,910
Special-tax stamps for tobacco, series 1835.....	11,900	21,900
Special-tax stamps for liquors, series 1836.....	158,930	282,980
Special-tax stamps for tobacco, series 1836.....	335,560	633,260
Customs liquors, series 1879.....	31,000	62,000
Customs liquors, series 1886.....	59,000	118,000
Customs cigar stamps.....	176,000	1,760,000
Customs cigarette stamps.....	2,500	250,000
Customs opium stamps.....	14,000	140,000
Customs lock seals.....	1,000	25,000
Total.....	20,891,250	478,624,050

No. 3.—*STATEMENT showing the CHECKS, DRAFTS, and LICENSES, by classes, DELIVERED during the fiscal year 1886.*

Class.	Volumes.	Sheets.
<b>Disbursing officers' checks:</b>		
On assistant treasurers, two subjects, payable to order:		
For Treasury Department.....	117	11,150
For War Department.....	342	33,075
For Navy Department.....	79	7,000
For Department of the Interior.....	26	1,300
On assistant treasurers, four subjects, payable to order:		
For Treasury Department.....	244	38,000
For War Department.....	132	13,500
For Navy Department.....	22	2,350
For Department of the Interior.....	20	2,500
For Department of Justice.....	10	1,000
For Post-Office Department.....	28	6,200
On assistant treasurers, two subjects, payable to bearer:		
For Treasury Department.....	48	3,000
For War Department.....	139	9,400
For Department of the Interior.....	36	2,100
For Department of Justice.....	15	1,200
For Post-Office Department.....	4	200
On assistant treasurers, four subjects, payable to bearer:		
For Treasury Department.....	138	13,800
For War Department.....	19	1,900
For Navy Department.....	22	2,200
For Department of Justice.....	6	600
For Post-Office Department.....	56	15,600
On Treasurer, four subjects, payable to order.....	6	1,200
On Treasurer, two subjects, payable to bearer.....	68	6,800
On Treasurer, four subjects, payable to bearer.....	128	19,750
<b>Pension checks:</b>		
On assistant treasurers.....	1,294	258,800
On depositaries.....	37	7,400
<b>Interest checks:</b>		
Funded loan of 1882, 3 per cent.....	57	2,900
Funded loan of 1891, 4½ per cent.....	238	11,900
Consols of 1907, 4 per cent.....	676	33,800
Pacific Railroad bonds.....	12	600
3.65 50-year loan, District of Columbia.....	20	1,000
<b>Transfer checks:</b>		
Cash Division.....	2	200
Loan Division.....	6	300
Redemption of national-bank notes.....	17	3,150
District of Columbia Commissioners' checks.....	81	8,100
Transfer orders.....	3	750
<b>Drafts:</b>		
On Treasury warrants.....	10	2,500
On War warrants.....	10	2,500
On Navy warrants.....	10	2,500
On Customs warrants.....	10	2,500
On Internal Revenue warrants.....	10	2,500
On Interior warrants.....	10	2,500
On Interior civil warrants.....	10	2,500
On Judiciary warrants.....	10	2,500
On Diplomatic warrants.....	10	2,500
On quarterly-salary warrants.....	10	2,500
On public-debt warrants.....	1	150
On miscellaneous warrants.....	2	500
<b>Licenses:</b>		
To masters.....	29	8,700
To mates.....	6	2,400
To chief engineers.....	11	3,300
To second-class engineers.....	28	8,400
To first-class pilots.....	3	900
To second-class pilots.....	9	2,700
<b>Total.....</b>	<b>4,330</b>	<b>574,775</b>

No. 4.—*STATEMENT showing the MISCELLANEOUS CERTIFICATES, WARRANTS, &c., by classes, DELIVERED during the fiscal year 1886.*

Class.	Sheets.
Certificates of letters patent .....	31, 528
Pension certificates:	
Invalids .....	31, 024
Invalids, increase .....	43, 512
Widows with minors .....	2, 078
Fathers and mothers .....	2, 060
Organization certificates for national banks .....	504
Post-office warrants .....	33, 500
Post-office transfer drafts .....	2, 500
Post-office inspectors' commissions .....	150
Army officers' commissions .....	1, 992
Non-commissioned officers' warrants .....	7, 970
Veterinary surgeons' warrants .....	187
Requests for transportation .....	50, 000
Naval Observatory book-labels .....	5, 220
Total .....	212, 223

No. 5.—*SCHEDULE of MISCELLANEOUS WORK DONE for, and of MATERIALS FURNISHED to, the VARIOUS BUREAUS of the DEPARTMENTS during the fiscal year 1886.*

Appropriation for stamps, paper, and dies:	
Altered plates for special-tax stamps .....	34
Repaired paper-cutting machine .....	1
Printed specimens of revenue stamps for Mexican Government .....	120
Appropriation for distinctive paper for United States securities:	
Repaired automatic registers .....	6
Appropriation for checks and drafts, independent treasury:	
Engraved tint-plate for drafts on warrants .....	1
Engraved plate for public-debt drafts .....	1
Engraved plate for disbursing officers' checks .....	1
Printed "Washington, D. C." on date line of checks .....	7, 200
Appropriation for collecting revenue from customs:	
Engraved seals for collectors of customs .....	10
Engraved seal for naval officer .....	1
Engraved seals for inspectors of customs .....	14
Engraved steel dies for Canadian transit trade .....	35
Engraved steel dies for car-seals .....	105
Altered disbursing officers' checks (sheets) .....	500
Appropriation for printing the report of the Washington Monument dedication ceremonies:	
Printed cards .....	14, 500
Appropriation for engraving and printing portrait of Hon. W. A. Duncan:	
Engraved plate .....	1
Printed portraits .....	12, 500
Appropriation for engraving and printing portrait of Hon. J. H. Evins:	
Engraved plate .....	1
Printed portraits .....	12, 500
Appropriation for engraving and printing portrait of Vice-President Hendricks:	
Engraved plate .....	1
Appropriation for engraving and printing copy of Garfield statue:	
Engraved plate .....	1
Printed copies .....	12, 000
Appropriation for contingent expenses of national currency, reimbursable:	
Repaired miter-cutter .....	1
Repaired canceling machines .....	2
Repaired shears .....	14
Appropriation for contingent expenses of Treasury, stationery:	
Engraved card-plate .....	1
Printed cards .....	3, 300
Printed note-heads .....	5, 280
Printed letter-heads .....	10, 352
Printed envelopes .....	6, 500

**Appropriation for contingent expenses of Treasury, miscellaneous items:**

Furnished punches and dies for canceling machines.....	25
Repaired paper-cutting machines.....	2
Repaired Gordon press.....	1
Repaired knives for canceling machine.....	5
Repaired canceling machine.....	1
Recast canceling leads.....	15

**Coast and Geodetic Survey Office:**

Furnished yards of printers' blanket.....	14
Furnished yards of water-proof cloth.....	5
Furnished pounds of black ink.....	600
Furnished gallons of oil.....	10

**Hydrographic Office:**

Furnished pounds of black ink.....	600
Furnished gallons of oil.....	20

**War Department:**

Engraved plate for veterinary surgeons' warrants.....	1
Engraved plate for Army officers' commissions.....	1
Furnished pounds of black ink.....	40

**State Department:**

Furnished pounds of black ink.....	25
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**Post-Office Department:**

Engraved face and tint plates for warrants.....	2
Altered warrant-plate.....	1
Altered plates for inspectors' commissions.....	2

**Expenses of printing portraits and vignettes:**

Printed India proofs.....	1,218
Printed French India proofs.....	339
Printed plain proofs.....	3,228

**Public Printer:**

Numbered and perforated sheets of foreign letter labels.....	14,858
Perforated sheets of letter labels.....	18,761
Printed portraits.....	7,903

**National banks:**

Engraved face-plates.....	548
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**Woolworth & Graham:**

Prepared postal-card plates.....	124
Furnished pounds of dried pulp.....	94,395

No. 6.—*STATEMENT of the VARIOUS CLASSES of SECURITIES and OTHER WORK proposed TO BE EXECUTED in the fiscal year 1888.*

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes and certificates...	6, 011, 000	Drafts on warrants.....	25, 650
United States registered bonds, 4½ per cent. loan 1891, funded.....	2, 000	License certificates.....	26, 400
United States registered bonds, 4 per cent. loan 1907, consols.....	5, 000	Certificates of letters patent.....	25, 000
Pacific Railroad registered bonds.....	500	Pension certificates.....	90, 000
National currency, series of 1875.....	350, 000	Certificates of organization.....	500
National currency, series of 1882.....	2, 150, 000	Post-office warrants.....	40, 000
Internal-revenue stamps.....	26, 392, 000	Post-office transfer drafts.....	3, 000
Customs stamps.....	283, 500	Post-office inspectors' commissions.....	150
Disbursing officers' checks.....	193, 825	Army officers' commissions.....	1, 992
Pension checks.....	266, 200	Non-commissioned officers' warrants.....	7, 970
Interest checks.....	50, 200	Veterinary surgeons' warrants.....	187
Transfer checks.....	3, 650	Requests for transportation.....	50, 000
Transfer orders.....	750	Naval Observatory book-labels.....	5, 220
District of Columbia Commissioners' checks.....	8, 100	Total.....	35, 992, 794

Printing miscellaneous portraits.....	60, 000
Printing letter-heads, note-heads, envelopes, &c.....	32, 000
Imprinting on sheets of checks.....	7, 200
Numbering and perforating sheets of letter-labels.....	33, 620
Engraving national-currency face-plates.....	232
Engraving and altering miscellaneous plates.....	172
Engraving seals and dies for customs collectors, &c.....	165
Repairs to cutting and canceling machines, &c., for Treasury Department.....	21
Punches and dies for canceling machines.....	25
Recasting canceling leads.....	15
Printers' ink for Departments.....	pounds.. 1, 265
Printers' oil for Departments.....	gallons.. 30
Printers' blanket for Departments.....	yards.. 15
Producing and drying pulp from maceration.....	pounds.. 100, 000

No. 7.—*STATEMENT showing the APPROPRIATIONS to which the EXPENSES of the BUREAU OF ENGRAVING AND PRINTING for the fiscal year 1886 were charged.*

Appropriation or source of receipt:	
Salaries, Bureau Engraving and Printing.....	\$18, 296 85
Labor and expenses of engraving and printing.....	299, 347 78
Stamps, paper, and dies.....	356, 802 00
Collecting revenue from customs.....	7, 412 33
Checks and drafts, Independent Treasury.....	23, 941 55
Contingent expenses Treasury Department, stationery.....	150 15
Contingent expenses Treasury Department, miscellaneous items.....	69 85
Contingent expenses Steamboat Inspection Service.....	1, 531 20
General expenses of the District of Columbia.....	518 40
Post-Office Department.....	2, 125 87
State Department.....	12 50
War Department.....	2, 401 72
Contingent expenses Department of the Interior.....	2, 910 86
National banking associations.....	39, 635 00
Divers other appropriations and sources.....	8, 051 78
Total.....	763, 207 84

No. 8.—*STATEMENT showing the ANNUAL EXPENDITURES of the BUREAU of ENGRAVING and PRINTING for the LAST NINE 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.*	Internal-revenue stamps.	Collecting revenue from customs.	Checks, &c.	Refunding national debt.	Miscellaneous.	Total.	
1878 .....	\$19,920 20	\$147,163 83	\$167,084 03	\$130,827 33	\$136,877 04	\$12,046 48	\$18,168 89	\$63,220 45	\$10,637 11	\$371,777 30	\$538,861 33
1879 .....	25,929 63	145,652 69	171,582 32	106,028 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	317,941 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	883,171 96
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	891,165 26
1882 .....	26,118 55	321,693 72	347,807 27	125,124 84	424,300 83	8,373 85	19,592 93	.....	11,557 90	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	457,678 70	482,659 60	.....	338,946 29	6,966 84	20,564 31	.....	116,058 40	482,535 87	965,195 47
1886 .....	18,296 85	299,347 78	317,644 63	.....	356,802 00	7,412 53	23,941 55	.....	57,407 33	445,563 21	763,207 84

\* Included in the appropriations for labor and expenses of engraving and printing for the fiscal years 1884 and 1885.

No. 9.—*STATEMENT showing the ANNUAL PRODUCTION of SECURITIES, &c., in SHEETS, for the LAST NINE 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, certificates, and registered bonds.	National currency.	Checks and certificates.	Total.	National currency.	Internal-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	13,098,756
1879 .....	3,180,073	.....	.....	3,180,073	1,938,564	13,752,562	182,250	482,120	1,766,875	91,586	18,213,957	21,391,030
1880 .....	5,732,653	.....	.....	5,732,653	1,379,588	15,335,354	197,179	596,846	*199,187	164,778	17,872,432	23,605,685
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	30,165,899
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
1886 .....	2,645,625	2,331,623	31,528	5,008,776	.....	20,607,750	283,500	574,775	.....	180,695	21,646,720	26,655,496

\* 166,287 of these were 4 per cent. coupon bonds not completed or delivered.

## REPORT ON THE FINANCES.

No. 10.—*STATEMENT showing the NUMBER of EMPLOYÉES 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.	1886-'87.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839
August.....	459	677	888	934	979	1,090	1,219	1,165	907	828
September....	487	679	896	956	988	1,110	1,202	1,175	902	824
October.....	531	782	896	960	1,004	1,163	1,199	1,175	901	824
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	888	.....
January.....	513	835	896	967	1,038	1,218	1,188	1,154	885	.....
February.....	529	853	911	983	1,035	1,228	1,186	1,153	881	.....
March.....	563	812	908	984	1,037	1,226	1,182	1,145	875	.....
April.....	571	869	917	973	1,031	1,223	1,185	1,048	868	.....
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	.....
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	.....

(No. 6.)

## REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,  
FIRST COMPTROLLER'S OFFICE,  
Washington, D. C., October 1, 1886.

SIR: In compliance with the request contained in your letter of August 24, 1886, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1886.

The following described warrants were received, examined, countersigned, entered into registers, and posted into ledgers, under their proper heads of appropriations, viz:

Kind.	Number of warrants.	Amounts.
<b>APPROPRIATION.</b>		
Treasury proper.....	27	\$37, 112, 598 51
Public debt.....	1	255, 796, 855 33
Diplomatic and consular.....	2	1, 270, 285 23
Customs.....	14	24, 251, 364 23
Internal revenue.....	5	4, 656, 455 97
Interior civil.....	9	7, 902, 178 92
Indians and pensions.....	30	73, 973, 993 33
War.....	25	33, 124, 024 60
Navy.....	9	16, 135, 521 83
	122	454, 223, 277 95
<b>ACCOUNTABLE AND SETTLEMENT.</b>		
Treasury proper.....	4, 266	36, 501, 654 48
Public debt.....	61	245, 799, 670 81
Quarterly salaries.....	2, 093	616, 407 18
Diplomatic and consular.....	4, 293	1, 390, 287 88
Customs.....	4, 191	25, 366, 050 24
Internal revenue.....	3, 264	4, 161, 104 52
Judiciary.....	3, 332	3, 542, 680 52
Interior civil.....	2, 602	7, 392, 469 81
Indians and pensions.....	5, 581	82, 192, 968 70
War.....	6, 047	35, 749, 076 64
Navy.....	3, 286	20, 516, 618 87
	39, 016	463, 228, 989 65
<b>COVERING.</b>		
Indians and pensions repay.....	302	553, 272 69
War repay.....	1, 586	1, 324, 923 90
Navy repay.....	363	6, 652, 608 69
Miscellaneous repay: Customs, internal revenue, public debt, diplomatic and consular, Treasury, Judiciary, and Interior civil.....	2, 735	4, 806, 820 70
	4, 986	13, 337, 625 98
<b>WARRANTS RECEIVED, REGISTERED, AND COUNTERSIGNED, ADDITIONAL TO ABOVE.</b>		
Miscellaneous revenue covering.....	9, 674	137, 412, 594 27
Customs covering.....	1, 530	192, 905, 023 44
Internal revenue covering.....	1, 230	116, 805, 936 48
Lands covering.....	1, 271	5, 630, 999 34
	13, 705	452, 754, 553 53



	RECAPITULATION.	No. of warrants.
Pay, repay, and appropriation warrants .....		44, 124
Miscellaneous, internal revenue, land, and customs, covering .....		13, 765
Total warrants received and passed .....		57, 889
Miscellaneous requisitions received and countersigned .....		942
Requisitions on the chief clerk and the stationery clerk of the Department .....		343
Grand total .....		59, 174

Accounts have been received from the auditing officers, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follow:

Kind.	No. of accounts.	No. of vouchers.	Amounts involved.
FROM THE FIRST AUDITOR.			
<b>1. Judiciary:</b>			
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 .....	6, 522	113, 878	\$5, 502, 243 42
Judgments by Court of Claims examined and certified for payment .....	1	1	4, 609 00
Total .....	6, 523	113, 879	5, 506, 852 42
<b>2. Public Debt:</b>			
Accounts of the Treasurer of the United States:			
For coupons payable in coin .....	118	1, 400, 506	7, 620, 159 63
For one and two year notes and compound-interest notes .....	53	293	9, 631 17
For currency certificates of deposit .....	12	6, 387	57, 865, 000 00
For gold certificates .....	12	114	135, 360 00
For United States bonds redeemed .....	22	6, 885	29, 073, 091 91
For interest on Navy pension fund .....	1	1	450, 000 00
For interest Pacific R. R. stock .....	39	2, 063	2, 897, 907 29
For refunding certificates .....	12	3, 230	40, 684 35
For sinking fund, Union Pacific R. R. and branches .....	7	12	2, 623, 225 00
For gold certificates destroyed .....	11	116	11, 728, 205 00
For silver certificates destroyed .....	12	556	22, 625, 630 00
For legal-tender notes destroyed .....	12	884	63, 420, 000 00
For fractional currency destroyed .....	8	115	11, 811 86
For old demand notes destroyed .....	10	20	515 00
For Louisville and Portland Canal stock and old funded debt, District of Columbia .....	14	25, 863	862, 868 95
For checks for interest on public debt .....	345	333, 201	51, 849, 695 00
Total .....	688	1, 780, 246	251, 213, 784 66
<b>3. Steamboats:</b>			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers .....	1, 197	16, 459	259, 605 10
<b>4. Territorial:</b>			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories .....	212	11, 738	304, 025 34
<b>5. Mint and Assay:</b>			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employés of the mints, and for bullion deposits, purchases, transfers, &c .....	347	109, 479	145, 202, 392 22
<b>6. Transportation:</b>			
Accounts for transportation of gold and silver coin and bullion, minor and base coin, United States currency, national-bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, canceled and incomplete securities, national-bank notes for redemption, stamps, stationery, boxes, parcels, &c .....	273	73, 339	225, 335 67
<b>7. Congressional:</b>			
Accounts for salaries and mileage of Senators and Members of the House of Representatives, for salaries of officers and employés, and for contingent expenses of both Houses of Congress .....	132	13, 903	3, 351, 516 32
<b>8. Outstanding Liabilities:</b>			
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 .....	103	278	42, 944 82

Kind.	No. of accounts.	No. of vouchers.	Amounts in- volved.
FROM THE FIRST AUDITOR—Continued.			
9. <i>District of Columbia:</i> Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District .....	299	53, 149	\$5, 293, 690 43
10. <i>Public Printing:</i> Accounts of the Public Printer for the salaries and wages of the employes of the Government Printing Office, for the pur- chase of materials for printing, and for contingent expenses of said office .....	169	47, 269	3, 721, 204 57
11. <i>Treasurer's General Accounts:</i> Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury .....	6	103, 827	1, 688, 020, 487 13
12. <i>Assistant Treasurers' Accounts:</i> Accounts of the several assistant treasurers of the United States for the salaries of the employes and the incidental ex- penses of their offices .....	73	2, 610	356, 571 45
13. <i>Miscellaneous:</i> The following miscellaneous accounts comprise these classes: Salaries and contingent expenses Department of Agriculture; salary of the reporter of the Supreme Court of the United States; contingent expenses United States Court of Claims; reporting decisions United States Court of Claims; suppress- ing counterfeiting and other crimes; Maryland Institution for the Instruction of the Blind; American Printing-House for the Blind; salaries and expenses National Board of Health; pro- tection and improvement Yellowstone National Park and Hot Springs Reservation; Bureau of Engraving and Printing; trans- portation over bonded and land-grant railroads; postage trans- fer accounts; directors of Providence Hospital; Crane & Co., paper for national currency; Coast and Geodetic Survey; Geo- logical Survey; ethnological researches; public buildings and grounds (fuel, lights, water, and sale of old material); Wash- ington Monument, Newburg Monument; repairs of Capitol and improvement of grounds; United States Fish Commission; World's Industrial Exposition, New Orleans, La.; Columbia Institution for the Deaf and Dumb; Freedman's Hospital; Howard Univer- sity; Garfield Hospital; traveling expenses United States Civil Service Commission; and accounts for stationery, and proceeds of sales of old material for all Departments, Bureaus, offices, and public buildings .....	2, 200	216, 914	23, 515, 555 71
Total from the First Auditor .....	12, 222	2, 543, 096	2, 127, 013, 965 84
FROM THE FIFTH AUDITOR.			
14. <i>Internal Revenue:</i> Accounts of collectors of internal revenue .....	417	43, 320	284, 418, 091 54
Accounts of same, acting as disbursing agents .....	735	35, 627	2, 855, 102 82
Accounts of internal-revenue stamp-agents .....	22	702	1, 147, 302 78
Accounts of direct-tax commissioners .....	2	860	30, 647 10
Rebate of tax on tobacco, schedules .....	9	93	316 11
Miscellaneous internal-revenue accounts, including direct tax accounts with the States; accounts with collectors for dis- bursements under the appropriation for punishment for vio- lation 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 the Treasury Department for stationery furnished to internal- revenue officers; accounts with the disbursing clerk for pay- ment of internal-revenue agents and gangers, and for dis- bursements under three other different appropriations; ac- counts for refunding taxes illegally collected and taxes on spirits destroyed, and for the redemption of internal-re- venue stamps; accounts for rewards for information and other expenses of detecting and suppressing violations of internal- revenue laws; expense accounts of revenue agents and dis- tillery surveyors; also drawback accounts and accounts for paper for internal-revenue stamps, for transportation of sta- tionery, and for purchasing hydrometers, and stamps and dies, and locks, seals, &c .....	1, 886	34, 926	436, 550, 464 26

Kind.	No. of accounts.	No. of vouchers.	Amounts in- volved.
FROM THE FIFTH AUDITOR—Continued.			
15. <i>Foreign Intercourse:</i> Accounts for ministers, chargés d'affaires, consuls, commercial agents, interpreters, secretaries to legations, and marshals to 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 of the Department of State, for miscellaneous diplomatic expenses, &c.....	4, 275	49, 342	\$5, 492, 670 05
16. <i>Transportation:</i> Accounts for transportation of internal-revenue moneys to the sub-treasuries and designated depositories, and for the transportation of stationery, &c., to internal-revenue officers.....	23	6, 910	3, 709 04
17. <i>Miscellaneous:</i> The following miscellaneous accounts comprise these classes: Expenses of the eighth, ninth, and tenth census; Smithsonian Institution and the National Museum (preservation of collections) .....	167	18, 076	1, 959, 629 64
Total from the Fifth Auditor.....	7, 536	189, 856	732, 458, 333 34
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. <i>Public Lands:</i> Accounts of surveyors-general and the employés in their offices.....	257	2, 922	334, 328 83
Accounts of deputy surveyors .....	58	118	74, 361 54
Accounts of receivers of public moneys .....	971	23, 584	27, 944, 993 01
Accounts of same acting as disbursing agents .....	1, 457	8, 223	1, 444, 156 98
Accounts for the refunding of purchase-money paid for lands erroneously sold. ....	865	5, 421	51, 359 46
Miscellaneous accounts, such as the accounts with the several States for indemnity of swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent. upon the proceeds of sales of public lands; accounts of surveyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land offices not paid by receivers; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Railroads for the transportation of special agents of the General Land Office; accounts for stationery and printing furnished the several surveyors-general, registers, and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land offices to designated depositories; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys, for the return of deposits in excess of the amount required for the survey of private land claims, for the transportation of stationery to the several district land offices, &c.....	4, 143	6, 281	1, 414, 055 91
Total from the Commissioner of the General Land Office..	7, 691	46, 549	31, 263, 255 73

## RECAPITULATION.

From—	Number of accounts.	Number of vouchers.	Amounts involved.
First Auditor .....	12, 222	2, 543, 096	\$2, 127, 013, 965 84
Fifth Auditor .....	7, 536	189, 856	732, 458, 333 34
Commissioner of the General Land Office.....	7, 691	46, 549	31, 263, 255 73
Grand total.....	27, 449	2, 779, 501	2, 890, 735, 554 91

Requisitions for the advance of moneys from the Treasury, in the number following, have been examined and advances thereon recommended:

Internal revenue .....	1,045
Foreign intercourse .....	2,089
Judiciary .....	589
Public buildings .....	255
Mint and assay .....	306
District of Columbia .....	138
Territorial .....	50
Public printing .....	135
Miscellaneous .....	254

Total .....	4,951
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Official letters written .....	18,774
Letters received, briefed, and registered .....	7,252
Powers of attorney recorded .....	1,573
Official bonds registered and filed .....	1,716
Number of internal-revenue special tax-stamp books counted and certified .....	5,854
Number of internal-revenue tobacco-stamp books counted and certified .....	15,054
Number of internal-revenue spirit-stamp books counted and certified .....	10,672
Number of orders for special allowances to collectors examined, indorsed, recorded, and referred .....	217
Number of collectors' tax-list receipts (form 23 $\frac{1}{4}$ ) registered, scheduled, and referred .....	993
Copies of reports on internal-revenue accounts made and transmitted .....	1,100
Copies of public-land accounts made, compared, and transmitted .....	375
Folios copied .....	14,445

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 the 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.

The following comparative statement will show the increase, during the past fiscal year, over the fiscal year previous thereto, in the number of accounts examined, revised, and settled by this office, viz:

Number of accounts examined, revised, and settled during the fiscal year 1886 .....	27,449
Number of accounts examined, revised, and settled during the fiscal year 1885 .....	26,660
Increase during fiscal year 1886 .....	789

#### DELIVERY OF DRAFTS TO ATTORNEYS.

Questions are constantly arising in this office for decision thereon, where claimants having just demands against the Government authorize attorneys under properly executed powers of attorney to prosecute their claims and receive the drafts to be issued in payment thereof, then revoke such powers of attorney or substitute other attorneys under subsequent powers of attorney, and, in some cases, even after the allowance

of their claims, but just prior to the issuing or delivery of the drafts, substitute still other attorneys in the places of the substituted attorneys under powers of attorney of yet a later date. In such cases it becomes necessary to determine the conflicting rights of the attorneys to *receive* the drafts, or, at any rate, the proper attorneys or persons to whom to *deliver* them. Much inconvenience and delay are oftentimes thereby caused the claimants on the one hand, and the attorneys frequently claim that they are deprived of the just proceeds of their professional labors on the other. The exercise by the Comptroller of the jurisdiction to determine these questions seems in many cases at least a doubtful one. While the authority to decide as to the *proper indorsement* and *collection or payment* of the drafts is vested in him, for the reason that he must necessarily pass upon the same in revising and settling the accounts of the Treasurer of the United States, yet his authority to exercise the jurisdiction above referred to is only such as is conferred upon him by the regulations of the Treasury Department on that subject. These provide (copying here only so much thereof as is material to the present point) as follow:

The claimant may change his attorney at any time, with the consent of the proper officers of the Department. \* \* \* The Secretary reserves the right in all cases to make such special orders as may be proper. (Circular of October 10, 1876—Department No. 130.)

Hereafter the accounting officers will decide what persons as attorneys or claimants are entitled to receive drafts under the rules of the Department. (Circular of July 10, 1880—Department No. 62.)

The revocation of a power of attorney, or other authority to prosecute a claim, by a claimant or his legal representatives, will not be recognized, unless by decision to that effect by the proper accounting officer. \* \* \* (Circular of February 6, 1886—Department No. 13.)

Even holding that under these regulations the jurisdiction mentioned is conferred upon the Comptroller, yet it seems a very doubtful question at what stage of the passage of claims through the Department, under what circumstances, and for what reasons, may claimants properly revoke powers of attorney duly executed, or substitute other attorneys in the places of those already duly authorized to act for them.

The statutes provide, that "the head of each Department is authorized to prescribe regulations, not inconsistent with law, for the government of his Department, the conduct of its officers, \* \* \* and performance of its business" (Rev. Stat., 161)—the *delivery* of drafts to attorneys being a part of the performance of the business of the Treasury Department; and further provide:

That the Secretary of the Treasury may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before his Department. \* \* \* (Act July 7, 1864—23 Stat., 258.)

Hence, I deem it a matter of great importance, and well worthy of your consideration, whether regulations covering and governing the subject-matter above referred to should not be issued for the guidance of the Comptroller and other accounting officers, as well as attorneys and claimants; or whether the matter should not be called to the attention of Congress for the enactment of some statute to the same effect; and in this connection I respectfully ask leave to call your attention to the following former regulations of the Treasury Department on the same subject, in addition to those already cited:—Circular of Second Comptroller of April 25, 1867; Circular of May 23, 1872—Department No. 53; Circular of December 18, 1872—Department No. 138; Circular of March 19, 1874—Department No. 16; Circular of April 16, 1875—Department No. 45.

## ASSIGNMENT OF CLAIMS UPON THE UNITED STATES.

There is a subject of a somewhat kindred nature with the above, to which I think the attention of Congress ought to be invited, in order that some definite determination of the same may be arrived at in the accounting system.

Section 3477 of the Revised Statutes prohibits "all transfers and assignments," and "all powers of attorney" or other authorities for receiving payment, "of any *claim* upon the United States," except such as are duly made and executed at the times and under the conditions and circumstances named in said section: (And at this point I will state there are certain special exceptions to this general prohibition, where assignments are expressly authorized by law in a few cases.)

Two of my predecessors, Comptrollers Whittlesey and Porter—the former in a circular of some length dated May 2, 1853—held that the term "claim" as used in this section did not apply to salary-accounts and other demands of a like nature, certain, fixed, definite, and undisputed in character; and that, therefore, assignments, and powers of attorney to receive payment, of these, were not prohibited by the statute and would be recognized. This view seems to be concurred in by Solicitor-General Phillips in an opinion given in a letter to the Secretary of the Treasury of May 28, 1883, which is approved by Attorney-General Brewster.

On the contrary, my immediate predecessor, Comptroller Lawrence, and Second Comptroller Upton, rendered opinions, both of which are contained in the printed reports of this Office, construing the term "claim" as used in the above section to "embrace every claim against the United States, however arising, of whatever nature it may be, and wherever and whenever presented"—whether certain, fixed, definite, and undisputed, or uncertain, unfixed, indefinite, and disputed. Since assuming charge of the duties of this Office I have followed the latter construction, for the reason that I deemed it in accordance with the principles settled by the decisions of the Supreme Court construing said section, in the cases of *United States v. Gillis* (95 U. S., 413), *Spofford v. Kirk* (97 U. S., 489), and *Goodman v. Niblack* (102 U. S., 560). See, also, 9 Op. Att.-Gen., 190; and 16 *Id.*, 262.

It thus appears, that there have been opposing opinions by the accounting officers upon the proper construction of the said section; and I am informed that the present accounting officers do not agree in their interpretation of the same. These conflicting constructions, all founded on reasonable doubts as to what is the proper conclusion at which to arrive, are productive of considerable confusion in the process of accounting.

It seems, therefore, that much of the uncertainty and inconvenience now encountered by the accounting officers in their construction of this statute would be removed by an explanatory act of Congress defining the term "claim" as used above in such manner as to leave no doubt of its proper construction. Hence, I urge upon you the necessity of calling the attention of Congress to the matter for its appropriate action thereon.

## COMPENSATION OF COMMISSIONERS OF THE CIRCUIT COURTS.

Accounts of United States district attorneys, marshals, clerks of courts, and circuit-court commissioners are revised and settled in this Office. The compensation of the two first-named officers is derived

from the fees of their offices together with a small nominal annual salary, and of the two last-named entirely from the fees of their offices.

In the case of district attorneys, marshals, and clerks there is a limit placed by law on the amount that may be retained by them of the fees and emoluments of their offices earned during a year (Rev. Stat., 835, 841, 839); but in the case of commissioners there is no such limit under existing law.

Thus, in many instances, as shown by the records of this office, the fees earned by, and allowed to, commissioners during a given year amount to more than \$5,000—an annual compensation greater than that of most of the United States district judges, and very little less than that of the United States circuit judges.

I regard such compensation as very disproportionate to the value of the services of the commissioners, who are merely examining and bailing or committing magistrates; and I think some legislation by Congress limiting the amount that may be retained by them of the fees and emoluments of their offices earned during a year, and requiring the balance of the same to be turned into the Treasury of the United States, is necessary, just, and proper, and would have a salutary effect—what such limit shall be I leave to your wise discretion to suggest to Congress. This matter is here mentioned for your consideration, because I am very sure the amount of the annual compensation earned by these officers is not fully understood outside of the narrow circle of the accounting officers and the commissioners themselves.

#### ACCOUNTABILITY OF DISBURSING OFFICERS FOR PUBLIC PROPERTY.

Nothing so tends to perfect an accounting system as laws and regulations, providing for a strict accountability of public property, and requiring debit and credit accounts from all disbursing officers at certain fixed periods, showing all public funds and *property*, received and on hand, and all disbursements made. With this idea in view your attention is respectfully invited to the following extract from the annual report of my predecessor for the fiscal year 1881:

There are some disbursing officers who are also custodians of public property, whose accounts are revised in this office. There is no law or regulation requiring them, either at their annual settlements or upon final settlements, or at any time, to file a return or schedule of property on hand. In such cases it is difficult for this office to know with certainty whether the settlements made secure full accountability. This is especially the case when the disbursing officer is, during his term, authorized by law or regulation to sell public property for cash, to be deposited by such officer in the Treasury and reported to the Secretary, or to the accounting officers for statement of an account. It is respectfully suggested that it would contribute to secure more reliable accountability if these officers were required to make reports substantially as in the Quartermaster's Department of the Army. (Rev. Stats., 1221.) It would seem proper that, before making the final adjustment of the accounts of a disbursing officer having the custody of public property, he should be required to show its delivery to his successor in office or other custodian. The Public Printer, for example, who is a disbursing officer of the class referred to, receives money from at least five sources: by warrant on the Treasury; from various officers and departments for work done; from sales of extra copies of documents, paper-shavings, and imperfections; from sales of waste paper; and from sales of old material. For each transaction he is required by law to settle his account of receipts. (Rev. Stats., 3817.)

Moneys are paid out of the Treasury to the Public Printer, from the several appropriations to which the same are chargeable, for work done for various offices and departments, and the money so paid is by that officer deposited to the credit of the appropriation for "the public printing and binding." The statement made by the Public Printer of moneys received from offices or departments can only be verified by the First Auditor or Comptroller by a personal examination of the books of such offices or departments, or by an extensive correspondence; and, if omissions should be inadvertently made in the reports, the difficulty of correcting the errors would be

very great. This difficulty would be lessened if the accounts rendered by the Public Printer for work done for offices or departments, properly authenticated by them, were transmitted to the Secretary of the Treasury and referred to the proper accounting officer, for statement of an account in favor of the Public Printer, the balance thereof to be charged to the proper appropriation, and, when paid, to be carried by counter-warrant to the credit of the appropriation for "the public printing and binding." Under the system suggested the records would show proper charges against the several appropriations for payment for doing such work, and corresponding credits to the appropriation for "the public printing and binding." This would, to a large extent at least, avoid the necessity of a verification of the amounts to be transferred, as each account would be verified by the head of the office, bureau, or department for which the work was done. It is respectfully suggested that this matter is worthy of consideration with a view to proper regulations, or legislation if necessary, on the subject.

Difficulties are frequently occurring in connection with the accounts rendered for the sale of movable public property. If the custody and disposal of such property in the hands of civil officers were subject to regulations similar to those applicable to the like property in the custody of officers in the military or naval service, and the property itself were subject to frequent inspection by properly designated officers, a stricter accountability for, and a more satisfactory disposition of, such property would be secured.

The suggestions herein made have remained unacted upon. Permit me, therefore, to suggest, that you call the matter to the attention of Congress, as one worthy of mature consideration, and for such remedy by appropriate legislation as to you may seem best to advise.

#### RENEWAL OF FORMER RECOMMENDATIONS.

Except the recommendation relating to "increase and changes in clerical force" of this office, I respectfully call attention to, and renew, those made in my last annual report, the propriety of which seems to me to be confirmed by my observation and experience during the past year.

I beg to commend the officers and employes of this bureau for the efficiency and diligence with which they have in the main discharged their duties.

It became necessary to dispense with the services of but very few during the past year, and in no case without cause appearing which would have been deemed sufficient by any reliable business house in this country.

With the additional force provided by the last appropriation act I see my way very clear to dispose of all the back work, some far in arrears, and to have the clerks engaged entirely on the current business of the office.

I have the honor to be, very respectfully,

M. J. DURHAM,  
*First Comptroller.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*





(No. 7.)

## REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
*Washington, D. C., October 15, 1886.*

SIR: Pursuant to the request contained in your letter of August 24, to report to the Secretary of the Treasury the transactions of this office during the past fiscal year, and the present condition of the public business intrusted to my charge, I have the honor to report that the following is a summary statement of the work performed in the Office of the Second Comptroller for the fiscal year ended June 30, 1886, in tabular form, with a comparative statement showing the work of like character done in the preceding fiscal year:

### *TOTAL NUMBER of ACCOUNTS, CLAIMS, and CASES SETTLED.*

From—	1886.		1885.	
	Number.	Amount.	Number.	Amount.
Second Auditor.....	28, 813	\$42, 249, 737	19, 958	\$12, 108, 492
Third Auditor.....	13, 636	159, 401, 724	8, 919	91, 587, 605
Fourth Auditor.....	2, 975	23, 637, 109	4, 567	16, 255, 088
Various sources.....	5, 405	21, 740	3, 706	185, 963
Grand total.....	50, 829	225, 310, 310	37, 150	120, 137, 148

This table shows an increase of 13,679, or over 36 per cent., in the number of claims and accounts adjusted, and an increase of \$105,146,162, or over 87½ per cent., in the amount of claims and accounts adjusted.

The average number of clerks employed monthly in each year was the same, 79. A reduction of twelve in the clerical force was made at the end of the fiscal year 1886.

The large increase in the amount of the accounts adjusted (\$105,146,162) is the result of an effort to dispose of the unfinished work in the adjustment of the accounts of disbursing officers, which had accumulated in previous years, and mainly those of Army paymasters and pension agents. In both of these classes of cases the disbursements for at least two full years have been adjusted during the past fiscal year; the amount of paymasters' accounts being \$27,044,544, as against \$1,252,998 of the previous year, and of pension agents' accounts, \$137,760,176, as against \$59,637,359 in 1885.

The work of the office is distributed among seven divisions known as the Back-pay and Bounty Division, employing 12 clerks: Army Paymasters' Division, 7 clerks; Army Pension Division, 6 clerks; Quartermasters' Division, 9 clerks; Navy Pay Division, 6 clerks; Indian Division, 6 clerks; Miscellaneous Division, 6 clerks; with a chief in charge of each division, excepting the Navy Pay Division. There are also 2 requisition clerks, a register, and a stenographer, and 5 clerks employed on Soldiers' Home roll, making the total clerical force, including chiefs of division, 67.

The following is a detailed statement of the accounts and claims audited and settled during the year in each division, with a general statement of their character:

#### BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount allowed.
Soldiers' pay and bounty allowed .....	14, 723	\$782, 162
Soldiers' pay and bounty examined and disallowed .....	8, 214	.....
Total .....	22, 937	782, 162

On October 1, 1886, there were 670 unadjusted claims on hand in this division, comprising about 10 days' work of the division.

#### ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of Army paymasters, for pay of the Army .....	1, 464	\$27, 044, 544
Of the National Home for Disabled Volunteer Soldiers .....	68	1, 401, 389
Of claims in favor of the Soldiers' Home .....	158	254, 984
Of special Army accounts .....	714	98, 236
Of duplicate checks approved .....	350	21, 740
Of referred cases adjusted and decided .....	5, 075	.....
Total .....	7, 809	28, 820, 893

On October 1, 1886, there were awaiting adjustment in this division 255 Army paymasters' accounts, 1 Soldiers' Home account, 35 accounts of the National Home for Disabled Volunteer Soldiers, 76 special accounts not involving present expenditure, estimated to be equivalent to the work of the division for two months.

#### ARMY PENSION DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of accounts of pension agents for Army pensions .....	531	\$137, 760, 176
Of pension reimbursement claims allowed .....	1, 535	85, 558
Of pension reimbursement claims examined and disallowed .....	26	.....
Total .....	2, 092	137, 845, 734

On October 1, 1886, there remained in this division, unadjusted, 14 pension agents' accounts, 27 reimbursement claims allowed by the Auditor, and 266 reimbursement claims rejected by the Auditor, estimated not to exceed the work of the division for thirty days.

The accounts of all pension agents have been finally adjusted to January 1, 1886, and of 34 accounts accruing since that date 21 have been examined and adjusted and returned to the Auditor. Of the accounts undergoing or awaiting examination none have been filed in this office earlier than July 27, 1886.

## QUARTERMASTER'S DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses.....	1,486	\$11,017,542
Of disbursing officers of the Subsistence Department.....	721	1,632,816
Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c.....	86	6,368,921
Of disbursing officers of the Signal Service.....	16	435,047
Of Oregon and Washington Territory war claims.....	25	4,218
Total.....	2,334	19,458,544

On October 1, 1886, there were on hand in this division 2 engineer's accounts, 11 quartermaster's accounts, 9 subsistence accounts, and 2 Signal Service accounts—not exceeding, in all, ten days' work of the division.

## NAVY PAY DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of paymasters of the Navy and at navy-yards, Navy agents, and other disbursing officers.....	314	\$20,993,681
Of disbursing officers and agents of the Marine Corps.....	15	667,234
Of Navy pension agents for Navy and Marine Corps.....	33	776,322
Of miscellaneous naval accounts.....	977	647,699
Of Navy financial agents.....	5	206,112
Of officers' and sailors' back pay, bounty, and prize money, allowed.....	1,365	337,061
Of officers' and sailors' back pay, bounty, and prize money, disallowed.....	266	
Total.....	2,975	23,628,109

On October 1, 1886, there were on hand in this division, unadjusted, 39 Navy paymasters' accounts, 1 Navy pension account, 5 miscellaneous accounts, and 3 back-pay and bounty claims—not exceeding, in all, one month's work of the division.

## INDIAN DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of Indian agents' current and contingent expenses, annuities, and installments.....	326	\$3,104,305
Miscellaneous Indian claims.....	2,473	4,866,215
Total.....	2,799	7,970,520

On October 1, 1886, there were in this division, unadjusted, 71 accounts of Indian agents, &c., and 97 claims, comprising one month's work of the division.

## MISCELLANEOUS DIVISION.

Character of the accounts.	Number.	Amount allowed.
Of disbursing officers of the Ordnance Department, for ordnance, advance stores, supplies, armories, and arsenals .....	105	\$3, 270, 618
Of recruiting officers, for regular recruiting service .....	60	104, 474
Of disbursing officers of the Medical Department, for medical and hospital supplies and services .....	46	1, 146, 612
Of miscellaneous disbursements for contingent expenses of the Army, Adjutant General's and Commanding General's offices, artillery schools, &c. ....	123	17, 664
Of miscellaneous claims of Army Pay Department .....	319	158, 534
Of claims for quartermasters' stores and commissary supplies, act July 4, 1864. ....	1065	225, 093
Of claims for lost property, act March 3, 1849 .....	1904	228, 439
Of war claims of States, act 1861, &c .....	19	94, 736
Of claims for Army transportation .....	1022	981, 596
Of general miscellaneous claims .....	1252	540, 582
Of claims examined and disallowed .....	5974	
Total .....	9899	6, 804, 348

On October 1, 1886, there were pending in this division, unadjusted, 1 4th of July claim, 47 Army transportation claims, 16 miscellaneous claims, 1 State war claim, 1 ordnance account, 1 recruiting account, 1 medical account, 3 telegraph accounts, and 1 disallowed claim; in all, 72; not exceeding five days' work of the division.

## REQUISITIONS, &amp;c.

There have been countersigned and recorded during the fiscal year 17,140 requisitions, amounting to \$146,297,886.99, distributed as follows:

Character.	No.	Amount.
War Department .....	7638	\$36, 973, 000 67
Navy Department .....	3666	28, 010, 619 82
Interior Department, pension requisitions .....	2470	74, 763, 939 75
Interior Department, Indian requisitions .....	3318	6, 550, 326 55

Bonds filed during the year .....	143
Contracts filed during the year .....	3, 298
Official letters written and copied .....	4, 210
Settlements recorded .....	20, 798
Differences recorded .....	3, 942

## Single vouchers examined:

By Back-pay and Bounty Division .....	27, 505
By Army Paymasters' Division .....	71, 821
By Army Pension Division .....	2, 378, 940
By Quartermasters' Division .....	230, 614
By Navy Division .....	67, 075
By Indian Division .....	68, 689
By Miscellaneous Division .....	36, 885

## SUITS BROUGHT.

Transcripts and briefs have been made up, examined, and forwarded to the Solicitor for suit in favor of the United States in 110 cases during the year, as follows:

Army paymasters .....	6
Army pension agents .....	10
Navy .....	3
Indian agents .....	41
Quartermasters .....	35
Miscellaneous .....	15

in all of which cases suits have been instituted, 87 of which are still pending, and a recovery has been had in 23, resulting in the payment into the Treasury of \$15,296.72. There has also been recovered and paid into the Treasury, from suits previously commenced, the additional sum of \$11,900.23.

Much other important work has been done which does not appear in the foregoing tables.

#### INSURANCE AND CHARTER PARTY CLAIMS.

January 16, 1886, the Secretary of the Treasury transmitted to this office for examination, under section 191 of the Revised Statutes, 330 claims, amounting to \$349,408.39, which had been previously adjusted by the accounting officers and reported to Congress at its Forty-eighth session for an appropriation, which had not been made.

These claims were re-examined and claims to the amount of \$197,627.12 were rejected. The rejected claims included a class amounting to \$94,873.61, which involved the liability of the Government to pay insurance companies for losses incurred within the risk of their policies by the destruction of steamboats employed in the military service during the war of the rebellion.

They also included a class, aggregating \$73,000, which involved the liability of the Government to pay the owners of vessels employed under charter-parties during the war compensation for the time during which the vessels were laid up for repairs, which the owners had covenanted to make.

These cases were important not only because of the amount directly involved, but as precedents controlling the determination of many other claims of like character against the United States involving large amounts.

A detailed statement of the claims, with the reasons in full for their rejection, will be found in Treasury Department Document No. 834, Executive Document No. 210, Forty-ninth Congress, first session.

#### WAR RENT-CLAIMS.

An examination has also been made of the entire subject of the liability of the United States for the use and occupation of real estate at the theater of war by the military forces during the late rebellion in the case of the claim of the Christian Church at Paducah, Ky., for use of their church property for hospital purposes in 1862, and the conclusion reached that the accounting officers have no jurisdiction to examine and adjust claims of this character, except in cases where there had been a previous express agreement, or what was tantamount thereto, between the owner of the property and an authorized agent of the Government, upon the faith of which the possession of the property was surrendered to the military authorities. The decision involves claims to the amount of more than one-half million of dollars now pending before the accounting officers, and which will be disposed of in accordance therewith.

#### STATUTE OF LIMITATIONS.

An examination has also been made of the question whether there is any statutory limitation of time barring the presentation of claims under an appropriation which has been exhausted or covered into the

Treasury pursuant to the provisions of the act of June 20, 1874 (18 St., 110), in the case of the claim of William B. Moses & Son, and it has been held that where the sole authority for the creation of a claim, or the incurring of an expenditure, is an appropriation by Congress for that purpose, and the appropriation has been exhausted, or has been covered into the Treasury under the provisions of the act of 1874, the accounting officers have no jurisdiction, unless the appropriation is one of the several classes excepted from the operation of the act of 1874, or unless the claim was one which had been filed within five years after the passage of the act of June 14, 1878 (20 St., 130).

This decision is now applied in the practice of the office, and will result in the exclusion of a large class of stale demands, the consideration of which has heretofore obstructed the proper work of the office.

#### SIGNAL SERVICE ACCOUNTS.

A special examination and revision has also been made, in connection with the Third Auditor, of the disbursements of the Signal Service from September 1, 1880, until July 1, 1886, embracing expenditures to the amount of \$1,865,333.04, which resulted in the suspension and disallowance of items therein aggregating \$1,081,669.51.

#### NEW RULES.

By the concurrent action of the Second, Third, and Fourth Auditors and the Second Comptroller, a set of rules regulating the practice in matters common to their offices was adopted with the approval of the Secretary of the Treasury November 10, 1885, which have tended to harmonize the practice and facilitate the transaction of public business before these accounting officers.

#### OFFICE LIBRARY.

The law library of the office has been rearranged and recatalogued. It comprises 1,456 volumes, 463 of which are in the room of the Second Comptroller, and the remainder distributed through the rooms of the chiefs of division. It is mainly well-selected and made up of standard elementary works, digests, and Federal reports. The sets of circuit and district court reports are broken and incomplete and should be filled up.

#### OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employés for the fiscal year ended June 30, 1886, aggregated \$118,100, of which \$3,918 remained unexpended at the close of the year. The appropriations for the same purpose for the current fiscal year (1887) amount to \$105,820. The estimate of like appropriations for the fiscal year ending June 30, 1888, are \$95,020.

Very respectfully,

I. H. MAYNARD,  
*Comptroller.*

To Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

(No. 8.)

## REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF CUSTOMS,  
*Washington City, D. C., October 12, 1886.*

SIR: I have the honor to submit herewith, for your information, a statement of the business of this office for the fiscal year ending June 30, 1886:

Auditor's statements on hand July 1, 1885 .....	238	
Auditor's statements received .....	6,079	
		6,317
Auditor's statements examined and passed .....	6,137	
Auditor's statements returned to First Auditor .....	16	
		6,153
Auditor's statements on hand June 30, 1886 .....		164
Accounts on hand July 1, 1885 .....	566	
Accounts received from First Auditor .....	16,435	
		17,001
Accounts adjusted .....	16,675	
Accounts returned to First Auditor .....	38	
		16,713
Accounts on hand June 30, 1886 .....		288
Estimates received and examined .....		2,370
Requisitions issued .....		2,370
Amount involved in requisitions .....	\$21,968,006	27
Letters received .....		30,523
Letters written .....		12,552
Letters recorded .....		10,067
Letters referred .....		1,786
Stubs of receipts for duties and fees returned by collectors .....		218,754
Stubs examined and summarized .....		219,433
Tonnage stubs received and entered .....		14,378
Tonnage stubs examined .....		14,913
Auditor's reports registered .....		6,058
Auditor's reports recorded .....		6,047
Public-funds statements referred .....		6,363
Appointments registered .....		4,779
Oaths examined and registered .....		2,963
Official bonds examined and approved .....		137
Commissions transmitted .....		161
Money returns examined .....		1,791
Average number of clerks employed .....		28

Comparing the above statement with that of my last annual report, there appears:

In Auditor's statements examined and passed, a decrease of .....	167
In Auditor's statements on hand June 30, 1886, a decrease of .....	74
Accounts of collectors on hand were, June 30, 1884 .....	716



Accounts of collectors on hand were, June 30, 1885 .....	566
Accounts of collectors on hand were, June 30, 1886 .....	288
showing a continued diminution for those years.	
There were accounts adjusted in this office during 1886, an increase over 1885 of.	164
Of estimates received and examined for 1886, a decrease of .....	21
Letters received, increase .....	12, 723
Letters written, increase .....	2, 566
Letters recorded, increase .....	427
Stubs of receipts for duties examined, increase .....	2, 216
Oaths examined and registered, increase .....	1, 569
Appointments registered, increase .....	2, 542

From the above statement the conclusion would be, in conformity with the result of my personal observation, that the work of the office was performed with diligence. It was retarded by the illness of two of the clerks. At their desks the work fell somewhat behind. But the general average of business done in the office was greater, and to accomplish it some of the clerks, at times, performed more than their ordinary duties.

The number of clerks allowed by law is not more than necessary for the performance of the important duties of this office, and it would be, I think, advisable in the selection hereafter, from the civil service, to fill vacancies which may occur, as far as practicable, with reference to the special work required in the adjustment of accounts in this office.

There was paid into the Treasury from sources, the accounts relating to which are settled in this office:

Customs (duties) .....	\$192, 397, 844 45
Customs (tonnage) .....	506, 284 50
Marine hospital tax .....	5, 573 00
Steamboat fees .....	106, 163 39
Fines, penalties, and forfeitures .....	128, 843 58
Storage, fees, &c .....	729, 496 13
Emolument fees .....	154, 805 72
Immigrant fund .....	181, 547 00
Shipping fees .....	56, 379 00
Sale old custom-house, Cincinnati .....	100, 000 00
Rent of public buildings .....	3, 512 31
Relief of sick and disabled seamen .....	2, 693 16
Mileage of examiners .....	1, 638 15
Sale of unclaimed merchandise .....	894 49
Deceased passengers .....	690 00
Interest on debts due .....	278 96
Proceeds of Government property .....	7, 925 20
Aggregate .....	194, 384, 569 04

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs .....	\$6, 427, 612 67
Excess of deposits .....	3, 289, 561 45
Debentures .....	8, 073, 852 05
Construction and maintenance of lights .....	2, 073, 358 91
Construction, &c., of public buildings .....	1, 735, 121 13
Construction and maintenance of revenue-cutters .....	905, 142 33
Life-Saving Service .....	880, 735 26
Marine Hospital Service .....	466, 799 27
Expenses of regulating immigration .....	162, 962 67
Salaries and expenses, shipping service .....	53, 325 40
Compensation in lieu of moieties .....	24, 500 22
Salaries and expenses of agents at seal fisheries in Alaska .....	22, 937 49
Quarantine stations for neat cattle .....	18, 103 57
Detection and prevention of frauds upon the customs revenue .....	15, 332 67
Refunding duties on lumber destroyed, Oswego .....	11, 537 71
Unclaimed merchandise .....	1, 930 21
Extra pay to officers and men who served in the Mexican war (revenue marine) .....	1, 017 63

COMMISSIONER OF CUSTOMS.

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Debentures and other charges.....	\$577 65
Refunding penalties or charges erroneously exacted .....	332 28
Refunding moneys erroneously received and covered into the Treasury ..	258 76
Refunding proceeds of goods seized and sold.....	247 03
Aggregate .....	24,165,246 36

I inclose herewith statements of transactions in bonded goods, as shown by the adjusted accounts; of property brought into the United States for temporary purposes, under section 2507 Revised Statutes, and in relation to unclaimed merchandise entered and sold.

In conclusion I beg leave to call your attention to the recommendations made in my last report.

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 fiscal year ending June 30, 1886.

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1885.	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, 1886.
Albany			\$83,960 66			\$79,141 26				\$4,819 40
Apalachicola	\$274 61	\$992 28				322 61		\$137 28		807 00
Baltimore	125,123 03	393,212 68	20,053 39	\$2,554 95	\$5,684 48	368,832 07	\$14,439 60	1,158 98	\$6,925 56	155,272 32
Bangor	2,104 14		264 75	1,011 34	32 50	2,319 39	830 84	180 50		82 00
Barnstable	818 24		8,488 18		15 28			9,291 14		
Bath	17,385 22	6,146 30	72,950 57		153 73	43,560 09	375 12		10,355 21	42,345 40
Boston and Charlestown	4,059,244 55	12,373,191 22	109,419 97	1,504,993 03	198,410 72	12,190,789 13	157,379 71	1,739,052 87	506,463 64	3,651,574 14
Brazos de Santiago	106 40	6 15	1,183 70	29,724, 30	23 64	185 49	2,988 65	27,846 00	24, 05	
Buffalo Creek	5,389 12	675 95	12,643 35	133,536 92	28 75	13,743 97	99,417 56	28,753 26		359 30
Belfast	3,634 19		912 98		2 72	44 96	72 96	927 16	3,504 81	
Cape Vincent		860 60		2,501 30			2,449 30	942 60		
Castine	1,123 53		541 78		15 42	54 67		1,009 34	01	16 71
Champlain				164,033 98	21 60		118,852 58	45,181 40	21 60	
Charleston	6,361 29		1,339 14		31 77	6,998 20		328 50	405 50	
Chicago	209,361 71	936,113 80	132,677 09	12,345 22	9,418 10	1,080,261 25	21,218 15	3,867 32	11,958 07	182,011 13
Cincinnati	26,894 42	75,262 78	30,297 65		232 19	78,037 11	1,756 95			52,892 98
Corpus Christi	220 50	432 80	1,263 12	138,146 44	13 23	195 28	136,153 88	3,294 13		492 80
Cuyahoga	4,876 21	12,971 45	9,026 83		105 19	20,924 97	1,081 00	24 64	1 50	4,947 57
Delaware		14 85	13,766 01			13,227 61		14 85		538 40
Denver			884 80			884 80				
Detroit	62,050 02	76,458 70	28,008 41	322,976 66	788 17	90,378 07	4,452 64	345,195 50		50,250 76
Dubuque	331 48		97 00			428 48				
Duluth			136 75	42,365 80		136 75	350 07	42,015 73		
Erie	207 00	4,980 65	1,415 68		03	6,415 36				168 00
Evansville			274 97			274 97				
Fairfield			42 92			42 92				
Fall River			14,983 19			14,983 19				
Frenchman's Bay	52 26		2,846 65		5 73	78 66		2,574 71		251 27
Fernandina	814 80		2,202 46		81 48	3,098 74				
Galveston	2,673 90	233 26	5,600 65	111,234 00	30 50	4,186 53	1,376 70	113,411 01	300 14	497 93
Genesee	26,821 78	66,972 60	47,255 71		333 84	103,560 35				37,823 58
Gloucester	10,846 18	44,021 44	2,957 24		111 50	457 54	2,004 52	41,526 69	352 80	13,594 81
Georgetown, D. C.	1,150 25	2,486 40	9,227 17		27 85	3,959 10			7,836 20	1,096 37
Huron		444 70	356 30	481,140 63			30,229 30	451,712 32		

Indianapolis		1,539 90	2,293 99			2,985 19			848 70
Kansas City		5,933 10	4,344 96		45 09	4,735 67			5,202 90
Kennebunk			74 40					74 40	
Key West	47,632 86	441,845 58	10,597 65	810 09	3,215 67	401,413 07	9,380 29	4,009 58	61,586 06
Louisville	6,199 51	70,373 70	11,950 31		334 18	22,359 01	4,866 99		392 79
Machias				628 34				628 34	
Memphis	497 15	1,081 98	1,078 58		57 52	1,828 69			886 54
Miami			774 45	1,971 40		774 45	1,971 40		46 30
Middletown	6,410 75	188,320 31	3,147 50		3,729 03	118,729 70	321 30	69 75	202 85
Milwaukee	1,803 25	1,038 04	17,177 29		38 37	19,258 25			82,283 99
Minnesota	3,788 20	7,585 43	10,309 38	11,499 25	117 23	17,358 63	3,811 54	8,187 71	798 70
Newburyport			111 20					111 20	4,441 61
New Haven	58,185 80	75,084 43	129,947 77		9 15	235,324 23	409 81	659 65	200 96
New Bedford	275 00		46,018 93			45,485 61	201 60	606 72	26,632 50
New Orleans	300,430 13	510,761 58	132,467 56	878,083 33	9,162 99	436,985 27	183,715 10	1,007,294 62	28,561 61
Norfolk and Ports-									174,348 99
mouth	108 19	243 51	1,034 67		36	129 26		1,257 47	
New York	14,757,330 87	47,274,447 84	390,057 21	14,726,265 53	1,633,723 30	42,933,208 64	1,092,697 57	16,486,483 29	2,083,275 04
Niagara			12 50	693,103 95		12 50	98,212 77	594,891 18	16,186,159 71
New London	1,944 65	11,513 09	162 51			8,336 13			5,289 72
Omaha	781 87		19,288 51		167 03	19,588 44			582 57
Oregon			289 96			289 96			
Oswegatchie	2,378 28	4,609 46	111 65	179,970 64	174 67	1,478 87	52,953 13	128,981 27	154 67
Owego	12,271 40	373,101 50	3,008 32	23,810 86		217,320 52	168,337 66	1,441 40	3,676 76
Passamaquoddy	1,589 46	6,015 94	46 54	129,431 03	73 80	24 32	7,626 41	129,432 24	25,092 50
Paso del Norte		620 06	10,327 83	42,709 88		666 09	14,319 10	37,228 14	73 80
Pensacola			400 51					400 51	1,444 44
Perth Amboy			19,913 14			1,344 00			18,569 14
Philadelphia	783,326 27	6,842,922 14	289,297 05	917 13	242,306 46	6,926,242 34	37,572 22	24,060 20	220,420 61
Pittsburgh	47,805 49	28,192 08	25,435 90		828 84	90,297 97			1 50
Plymouth	19,385 90		21,225 30			31,163 72		36 08	11,962 84
Portland and Falmouth	121,952 93	679,416 12	91,790 37	2,485,047 13	38 68	692,415 32	9,267 16	2,556,477 75	9,411 40
Portsmouth	306 27	316 03	1,006 40			1,138 53		242 30	115,662 07
Providence	8,717 91	11,407 73	14,833 48		228 52	25,100 14	205 32		247 87
Richmond			627 91			627 91			9,781 98
Salem and Beverly	1,306 10		11,004 48		27 85	3,469 85		627 82	8,240 76
Saluria			836 82	695 34			695 34	836 82	
Saint Joseph			166 96			166 96			
San Diego	95 79	675 10	1,286 13			95 79	608 20	1,286 13	66 90
San Francisco	1,042,317 43	1,965,137 02	36,705 24	599,377 75	32,821 68	2,201,175 94	36,855 60	733,776 88	42,765 78
Savannah	10,849 95	13,145 27	161 50			15,722 44			661,784 92
Saint Louis	30,524 10	42,452 16	177,476 40	2,479 20	698 34	228,729 35	8,514 25	376 66	8,434 28
Teche			1,497 03				1,497 03		15,568 44
Vermont	5,198 48	4,199 58	3,702 14	908,324 96	1,035 02	7,576 54	272,476 89	638,689 16	1,076 81
Waldoborough			834 27			304 26		530 01	2,640 78
Wheeling			202 92			202 92			
Willamette	14,511 73	85,866 80	12,954 64		382 30	81,280 72		348 64	31,723 79
Wiscasset	454 86	2,550 79	2,581 71				14 83	4,445 30	1,127 23
Wilmington, N. C.	3,049 47	1,485 85				4,235 39			299 93
Total	21,859,244 88	72,647,345 83	2,121,755 50	28,683,587 91	2,144,810 52	68,927,121 39	2,601,861 04	25,232,507 15	2,992,702 70
									22,653,052 36

COMMISSIONER OF CUSTOMS.

## REPORT ON THE FINANCES.

## RECAPITULATION.

Balance due July 1, 1885.....	\$21,859,244 88	Withdrawal duty paid .....	\$68,927,121 39
Warehoused and bonded .....	72,647,345 83	Withdrawal for transportation.....	2,601,361 04
Rewarehoused and bonded .....	2,121,755 50	Withdrawal for exportation .....	25,232,507 15
Constructively warehoused .....	23,633,587 91	Allowances and deficiencies.....	2,992,702 70
Increase of duties ascertained on liquidation .....	2,144,810 52	Balance due June 30, 1886 .....	22,653,052 36
	122,406,744 64		122,406,744 64

**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, 1886.**

Districts.	Balance of bonds from last report.	Amount of bonds taken.	Amount of bonds canceled.	Balance of bonds not due.	Amount of duties collected.
Aroostook.....	\$4,693 35	\$39,637 15	\$40,827 05	\$3,503 45	
Bath .....	444 80	11,340 15	8,266 10	3,518 85	\$555 70
Cape Vincent.....	37 50	1,606 65	1,562 15	82 00	303 00
Champlain .....	2,105 00	5,165 80	5,852 45	1,418 35	67 75
Minnesota.....	1,416 80	9,683 32	4,465 33	6,634 79	148 50
Portsmouth.....		20 00	20 00		
Vermont.....	2,360 90	11,812 66	12,540 16	1,633 40	1,899 70
Total.....	11,058 35	79,265 73	73,533 24	16,790 84	2,974 65

## RECAPITULATION.

Balance of bonds from last report.....	\$11,058 35
Amount of bonds taken.....	79,265 73
Total.....	90,324 08
Amount of bonds canceled .....	73,533 24
Balance of bonds not due .....	16,790 84
Total.....	90,324 08

**C.—STATEMENT of DUTIES COLLECTED on UNCLAIMED GOODS ENTERED and AMOUNT of NET PROCEEDS of UNCLAIMED GOODS SOLD, year ending June 30, 1886.**

Duties received.....	\$362,508 87
Net proceeds of sales .....	3,500 27

(No. 9.)

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,  
FIRST AUDITOR'S OFFICE,  
Washington, October 30, 1886.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1886.

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 .....	1,219	\$190,653,818 84
Steamboat fees .....	1,166	110,035 84
Fines, penalties, and forfeitures .....	676	86,368 61
Marine-hospital money collected .....	802	31,031 86
Immigration fees .....	165	178,751 59
Moneys received on account of deceased passengers .....	35	710 00
Moneys received from sales of old material, &c .....	324	482,341 87
Shipping fees .....	348	58,049 38
Miscellaneous receipts .....	17	1,108,103 83
Moneys retained from Pacific railroad companies for accrued interest on bonds .....	12	1,137,125 76
Treasurer of the United States for moneys received .....	4	600,658,058 38
Mints and assay offices .....	48	102,873,177 75
Water rents, Hot Springs, Ark .....	6	5,912 50
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited .....	12	1,606,704 89
Total .....	4,834	898,990,191 10
DISBURSEMENTS.		
LEGISLATIVE.		
United States Senate.		
Salaries and mileage of Senators .....	4	325,566 24
Salaries officers and employes .....	6	295,199 02
Contingent expenses:		
Stationery and newspapers .....	5	9,536 03
Horses and wagons .....	4	3,571 96
Fuel for heating apparatus .....	4	7,885 26
Furniture and repairs .....	5	9,074 07
Folding documents .....	5	2,396 75
Materials for folding .....	3	2,847 30
Packing-boxes .....	1	32 20
Expenses of special and select committees .....	7	24,667 81
Miscellaneous items .....	8	24,072 73
Salaries of Capitol Police .....	2	18,300 00
Reporting proceedings and debates .....	12	25,000 00
Compiling Congressional Directory .....	2	1,200 00
Postage .....	3	200 00
Payment to W. P. Brownlow .....	1	240 00

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>LEGISLATIVE—Continued.</b>		
<i>House of Representatives.</i>		
Salaries and mileage of Members and Delegates.....	12	\$1,868,405 03
Salaries officers and employes.....	84	444,272 57
One months' extra pay to officers and employes.....	4	37,071 71
Contingent expenses:		
Stationery and newspapers.....	4	47,438 69
Fuel for heating apparatus.....	6	8,841 48
Furniture and repairs.....	5	9,380 41
Materials for folding.....	5	13,774 97
Packing-boxes.....	1	2,987 00
Cartage.....	2	292 50
Miscellaneous items.....	7	25,697 08
Salaries of Capitol Police.....	2	18,297 55
Postage.....	7	545 00
Select Committee on Steel-Producing Works of the United States.....	1	1,000 00
Select Committee on Indian Affairs and Yellowstone National Park.....	1	4,400 00
<i>Office of Public Printer.</i>		
Salaries.....	12	15,300 00
Contingent expenses.....	23	2,502 57
Removal and storage of certain materials.....	12	2,442 00
Public printing and binding.....	137	3,285,074 94
Printing annual report of Commissioner of Agriculture.....	23	113,233 51
Publication of the Tenth Census reports.....	20	61,660 02
Printing annual report Bureau of Animal Industry.....	3	9,046 05
<i>Library of Congress.</i>		
Salaries.....	4	39,256 59
Increase of Library.....	8	10,772 25
Works of art for the Capitol.....	6	15,864 00
Contingent expenses.....	8	1,470 79
<i>Botanic Garden.</i>		
Salaries.....	7	15,400 75
Improving Botanic Garden.....	7	6,132 55
Improving buildings.....	4	7,180 48
<i>Court of Claims.</i>		
Salaries judges, &c.....	108	29,840 00
Reporting decisions.....	1	1,000 00
Contingent expenses.....	5	3,848 86
Payment of judgments.....	2	7,209 00
<i>Legislative, miscellaneous.</i>		
Dedication of Washington Monument.....	2	636 00
<b>EXECUTIVE.</b>		
<i>Office of the President.</i>		
Salary of the Vice-President.....	12	4,921 19
Salaries Executive Office.....	5	30,598 10
Contingent expenses.....	4	4,005 55
Preventing the spread of epidemic diseases.....	53	67,528 05
<i>Civil Service Commission.</i>		
Salaries.....	123	20,658 00
Traveling expenses.....	5	3,798 68
Contingent expenses.....	9	1,707 59
<i>Department of State.</i>		
Salaries.....	5	113,848 08
Contingent expenses.....	12	4,147 97
<i>Treasury Department.</i>		
Salaries:		
Office of Secretary.....	5	508,705 22
Office of Supervising Architect.....	4	17,195 12
Office of First Comptroller.....	5	80,028 84
Office of Second Comptroller.....	5	112,885 64

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>EXECUTIVE—Continued.</b>		
<b>Treasury Department—Continued.</b>		
<b>Salaries—Continued.</b>		
Additional clerks adjusting accounts Soldiers' Home.....	4	\$3,652 65
Office of Commissioner of Customs.....	6	60,965 64
Office of First Auditor.....	6	107,936 48
Office of Second Auditor.....	6	207,111 12
Office of Third Auditor.....	6	215,346 90
Office of Fourth Auditor.....	6	85,617 97
Office of Fifth Auditor.....	5	46,280 70
Office of Sixth Auditor.....	5	472,358 46
Office of Treasurer of United States.....	5	258,592 56
Office of Treasurer (national currency reimbursable, permanent).....	6	95,012 74
Office of Register.....	4	158,310 15
Office of Comptroller of the Currency.....	5	97,349 28
Examinations of national banks and bank plates.....	4	529 77
<b>Salaries:</b>		
Office of Comptroller of Currency (national currency, reimbursable, permanent).....	6	18,947 51
Office of Life-Saving Service.....	4	37,154 42
Office of Light-House Board.....	6	49,186 16
Bureau of Navigation, Treasury Department.....	5	21,506 00
Bureau of Statistics.....	6	58,673 53
Collecting statistics relating to commerce.....	16	5,346 99
<b>Salaries:</b>		
Secret Service Division.....	5	16,185 90
Office of Supervising Surgeon-General, Marine-Hospital Service.....	4	27,172 71
Office of Supervising Inspector-General, Steamboat-Inspection Service.....	4	10,135 39
Salaries, office of Standard Weights and Measures.....	3	4,279 37
Contingent expenses, office of Standard Weights and Measures.....	5	177 54
Salaries, Steamboat-Inspection Service (permanent).....	6	198,332 27
Contingent expenses, Steamboat-Inspection Service (permanent).....	1050	36,907 71
Salaries and expenses of special inspectors foreign steam vessels (permanent).....	135	29,154 97
<b>Treasury—Miscellaneous.</b>		
<b>Contingent expenses, Treasury Department:</b>		
Stationery.....	271	68,843 91
Binding, newspapers, &c.....	7	2,098 06
Investigation of accounts and traveling expenses.....	9	1,411 54
Freight, telegrams, &c.....	9	4,173 98
Rent.....	6	9,581 25
Horses, wagons, &c.....	7	3,615 17
Ice.....	9	2,697 29
File holders and cases.....	12	10,764 35
Fuel, &c.....	6	7,117 16
Gas, &c.....	6	14,953 48
Carpets and repairs.....	12	3,797 22
Furniture, &c.....	11	8,938 31
Miscellaneous items.....	13	9,638 44
Postage.....	1	500 00
Postage to Postal Union countries.....	3	2,754 00
Library, Treasury Department.....	5	322 70
Expenses of national currency.....	12	19,997 46
Contingent expenses, national currency, Treasurer's Office, reimbursable (permanent).....	69	83,005 75
Distinctive paper for United States securities.....	21	37,889 58
Transportation of gold coin.....	3	54,514 00
Transportation of silver coin.....	113	75,358 98
Storage of silver; transportation.....	2	5,965 20
Recoinage of gold and silver coin.....	3	10,043 48
Pay of assistant custodians and janitors.....	10	340,231 85
Inspector of furniture and other furnishings for public buildings.....	3	2,429 02
Fuel, lights, and water for public buildings.....	98	360,189 80
Furniture and repairs of same, public buildings.....	60	226,902 90
Heating apparatus for public buildings.....	33	151,073 06
Vaults, safes, and locks for public buildings.....	10	46,513 51
Plans for public buildings.....	7	3,725 59
Salaries and traveling expenses of agents at seal fisheries.....	19	9,196 73
Protection of sea otter hunting-grounds and seal fisheries.....	1	15,000 00
Compensation in lieu of moieties.....	149	28,294 17
Lands and other properties of the United States.....	14	701 25
Suppressing counterfeiting and other crimes.....	27	47,425 74
North American Ethnology, Smithsonian Institution.....	8	30,441 16
Propagation of food-fishes.....	39	241,958 98
Expenses of inquiry respecting food-fishes.....	3	2,715 23
Illustrations for report on food-fishes.....	2	217 15
Sailing vessels for food-fishes.....	7	8,250 74



Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>EXECUTIVE—Continued.</b>		
<i>Treasury—Miscellaneous—Continued.</i>		
Fish Commission buildings, Wood's Holl, Mass.	15	\$33,584 90
Statuary and tablets for the Saratoga monument	5	40,000 00
Marine-Hospital Service	120	186,742 55
Salaries and expenses National Board of Health	16	4,839 68
World's Industrial Exposition, New Orleans	18	51,517 77
Final aid to the World's Industrial and Cotton Centennial Exposition	313	326,307 25
Industrial Exposition, Cincinnati, Ohio	9	93 16
Southern Exposition, Louisville, Ky	8	430 09
Expenses incurred under act relating to Chinese	5	3,864 50
Outstanding liabilities (permanent)	123	13,725 16
Refunding to national banks duties in excess (permanent)	1	30 89
Expenses of Smithsonian Institution (permanent)	2	42,180 00
To promote the education of the blind (permanent)	1	10,000 00
Extra pay to officers and men engaged in war with Mexico, revenue marine (permanent)	11	518 13
Sinking fund Pacific Railroads (permanent)	7	2,623,225 00
<b>TREASURY DEPARTMENT—PUBLIC DEBT (PERMANENT).</b>		
<i>Interest.</i>		
Funded loan of 1907	106	18,080,514 00
Funded loan of 1891	19	9,550,154 11
Loan of July and August, 1861	7	356 85
Funded loan of 1881	18	2,271 05
Loan of 1863	1	87
Three per cent. loan of 1882	107	5,737,845 21
Central Pacific stock	27	776,973 60
Kansas Pacific stock		189,240 00
Union Pacific stock		815,265 36
Central Branch Union Pacific stock		48,390 00
Western Pacific stock		59,086 80
Sioux Pacific stock	6	48,909 60
Louisville and Portland Canal Company		12,159 00
Navy pension fund	1	420,000 00
Forty-fifth instalment of Spanish indemnity	2	27,221 68
Coin coupons	118	7,582,743 99
Water stock of District of Columbia	2	26,250 00
<i>Redemption-called bonds.</i>		
Oregon war debt	1	118 00
Loan of July and August, 1861	1	58,219 28
Five-twenties of 1862	1	69,147 82
Loan of 1863	1	8,362 11
Ten-forties of 1864	1	11,573 53
Five-twenties of July, 1864	1	4,230 64
Five-twenties of 1865	1	302 02
Consols of 1865	1	14,813 54
Consols of 1867	1	722,034 50
Consols of 1868	1	12,820 04
Funded loan of 1881	1	66,407 18
Three per cent. loan of 1882	1	171,371 88
Refunding certificates for conversion	12	40,757 35
Currency certificates of deposit	12	57,865,000 00
Gold certificates	12	135,860 00
One-year notes	12	1,731 00
Two-year notes	3	1,164 40
Six per cent. compound-interest notes	12	3,894 92
Seven-thirties, 1861	1	53 85
Seven-thirties, 1864	6	1,870 10
Louisville and Portland Canal Company	1	408,970 00
United States notes	1	106 00
<i>Redemption-sinking fund.</i>		
Loan of July and August, 1861	1	79,914 58
Five-twenties of 1862	1	12,751 18
Loan of 1863	1	3,044 53
Ten-forties of March, 1864	1	1,320 94
Five-twenties of June, 1864	1	50 25
Consols of 1865	1	2,229 91
Consols of 1867	1	1,866 12
Funded loan of 1881	1	218,029 76
Three-per-cent. loan of 1882	3	27,323,486 15

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>TREASURY DEPARTMENT—PUBLIC DEBT (PERMANENT)—Continued.</b>		
<i>Destroyed.</i>		
Legal-tender notes .....	12	\$63,420,000 00
Fractional currency .....	8	11,811 36
Silver certificates .....	12	22,025,891 00
Gold certificates .....	12	11,972,855 00
Old demand notes .....	10	515 00
<b>TREASURY DEPARTMENT.</b>		
<i>Customs (permanent).</i>		
Expenses of collecting the revenue from customs .....	2,078	6,399,561 18
Detection and prevention of frauds upon the customs revenue .....	15	25,996 66
Excess of deposits .....	529	3,704,194 53
Debentures and drawbacks .....	345	10,232,323 21
Official emoluments .....	1,609	867,676 92
Expenses of immigration .....	90	134,656 96
Expenses of shipping commissioners .....	219	49,129 39
Duties, &c., refunded .....	759	135,729 65
Judgments satisfied .....	433	270,913 22
Additional pay to inspectors of customs .....	46	72,144 06
Miscellaneous accounts .....	94	87,681 52
<i>Engraving and printing.</i>		
Salaries, Bureau of Engraving and Printing .....	12	19,942 05
Labor and expenses of engraving and printing .....	20	753,117 87
Portrait of the late Henry B. Anthony .....	1	735 75
Portrait of the late William A. Duncan .....	1	442 45
Portrait of the late John H. Evans .....	1	494 87
<i>Coast and Geodetic Survey.</i>		
Salaries .....	9	481,179 40
Party expenses .....	12	116,072 17
Transcontinental work .....	8	17,781 57
Points for State surveys .....	3	12,740 50
Repairs of vessels .....	11	62,532 76
Publishing observations .....	6	8,643 43
General expenses .....	12	101,721 49
Coast Survey steamer for Pacific coast .....	5	59,275 11
<i>Revenue-Cutter Service.</i>		
Expenses, Revenue-Cutter Service .....	534	884,965 82
Rebuilding revenue steamer Richard Rush .....	9	78,822 70
Rebuilding or purchase of revenue vessels (permanent) .....	3	197 85
Rebuilding revenue steamer William P. Fessenden .....	1	
<i>Life-Saving Service.</i>		
Life-Saving Service .....	300	1,039,644 34
Establishing life-saving stations .....	21	35,356 20
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses .....	67	443,926 01
Supplies of light-houses .....	107	243,679 95
Repairs of light-houses .....	73	220,451 97
Expenses of light-houses .....	31	153,587 09
Expenses of buoyage .....	77	250,658 12
Expenses of fog-signals .....	42	25,820 13
Inspecting lights .....	11	2,083 92
Lighting and buoyage of rivers .....	22	161,758 75
Maintenance of lighted buoys .....	4	5,692 09
Survey of light-house sites .....	6	1,169 47
Steam tender for the Pacific coast .....	8	66,786 11
Keepers of Sharp's Island light-station, reimbursement .....	2	108 35
Construction of light-stations .....	72	114,837 55
Establishment of lights .....	25	75,041 93
Establishment of fog-signals .....	12	11,761 91
Establishment of beacons and buoys .....	8	1,537 20

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>TREASURY DEPARTMENT—Continued.</b>		
<i>Public Buildings.</i>		
Treasury building, Washington, D. C. ....	12	\$17,582 56
Reconstructing eastern portion Smithsonian Institution .....	8	2,255 19
Construction of court-houses, custom-houses, post-offices, &c. ....	682	2,299,788 41
Purchase of wharf at Wilmington, N. C. ....	1	2 75
Construction of marine hospitals .....	27	104,128 57
Fire-proof building, National Museum .....	1	898 62
Repairs to jail, Sitka, Alaska .....	6	1,000 00
Additional site for Bureau of Engraving and Printing .....	1	3,614 25
Repairs and preservation of public buildings .....	37	164,954 93
Repairs and preservation of marine hospitals .....	19	28,927 21
Bridewell Dock property .....	1	818 80
<i>Independent Treasury.</i>		
Salaries:		
Office of assistant treasurer, Baltimore, Md. ....	4	21,600 00
Office of assistant treasurer, Boston, Mass. ....	4	36,055 64
Office of assistant treasurer, Chicago, Ill. ....	7	23,134 81
Office of assistant treasurer, Cincinnati, Ohio. ....	5	15,960 00
Office of assistant treasurer, New Orleans, La. ....	4	13,914 03
Office of assistant treasurer, New York, N. Y. ....	6	161,618 50
Office of assistant treasurer, Philadelphia, Pa. ....	4	35,085 56
Office of assistant treasurer, Saint Louis, Mo. ....	5	15,962 80
Office of assistant treasurer, San Francisco, Cal. ....	4	25,885 81
Special agents, Independent Treasury .....	9	5,996 66
Checks and drafts, Independent Treasury .....	21	28,558 91
Contingent expenses, Independent Treasury .....	220	56,873 15
Treasurer's general account of receipts and expenditures .....	4	517,293,471 04
<i>Mints and Assay Offices.</i>		
Salaries, office of Director of the Mint .....	5	27,235 18
Contingent expenses, office of Director of the Mint .....	131	4,738 28
Freight on bullion and coin .....	14	9,951 99
Salaries, wages, and contingent expenses of United States mints and assay offices .....	330	1,294,637 47
Gold and silver bullion .....	28	95,468,313 41
<i>Government in the Territories.</i>		
Salaries of governors, &c.:		
Territory of Alaska .....	48	16,117 43
Territory of Arizona .....	48	13,613 91
Territory of Dakota .....	74	21,673 88
Territory of Idaho .....	44	14,791 32
Territory of Montana .....	40	13,680 85
Territory of New Mexico .....	38	12,426 48
Territory of Utah .....	45	13,400 00
Territory of Washington .....	52	17,050 00
Territory of Wyoming .....	45	13,741 12
Legislative expenses .....	41	112,215 48
Contingent expenses .....	23	3,658 33
Law library, Wyoming Territory .....	1	24 00
Compensation, Utah Commission .....	60	25,000 00
Contingent expenses, Utah Commission .....	13	12,966 43
Compensation and expenses, officers of election, Utah .....	8	17,028 46
<b>DISTRICT OF COLUMBIA.</b>		
Improvements and repairs .....	39	496,982 28
Constructing, repairing, and maintaining bridges .....	26	4,189 51
Washington aqueduct .....	11	22,784 64
Washington Asylum (support) .....	26	56,393 97
Washington Asylum (buildings) .....	9	15,908 92
Georgetown almshouse .....	14	1,788 50
Hospital for the Insane .....	14	52,433 80
Transportation of paupers and prisoners .....	24	2,571 39
Reform School .....	4	31,438 49
Reform School buildings .....	4	696 11
Columbia Hospital for Women, &c. ....	4	15,003 36
Columbia Hospital for Women, payment of taxes assessed .....	1	31 20
Children's Hospital .....	6	5,001 13
Saint Ann's Infant Asylum .....	5	6,251 12
Industrial Home School .....	3	8,342 93
National Association for Colored Women and Children .....	5	6,241 59
National Association for Colored Women and Children (building) .....	14	18,031 33
Women's Christian Association .....	6	5,356 51
Saint John's Church Orphanage .....	1	1,500 00

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>DISTRICT OF COLUMBIA—Continued.</b>		
House of the Little Sisters of the Poor .....	1	\$3,036 30
Relief of the poor .....	15	15,298 33
Salaries and contingent expenses District offices .....	51	158,587 67
Public schools .....	39	487,321 34
Buildings and grounds, public schools .....	19	69,711 49
Buildings and grounds, public schools (Holmead Cemetery fund) .....	5	24,463 82
Metropolitan police .....	29	331,025 68
Metropolitan police (buildings) .....	11	15,000 00
Fire department .....	28	111,054 44
Telegraph and telephone service .....	24	14,461 60
Health department .....	28	44,542 78
Courts .....	39	14,914 92
Payment of referees, Court of Claims .....	7	360 00
Judgments .....	2	320 96
Payment of legal obligations .....	2	2 00
Streets .....	34	268,460 28
Interest and sinking fund .....	12	789,245 15
Redemption of certificates of indebtedness .....	2	368 96
Miscellaneous expenses .....	29	13,287 53
General expenses .....	2	3,800 68
Contingent expenses District of Columbia .....	16	981 25
Expenses of assessing real property .....	9	2,918 52
To maintain public order .....	4	106 72
Reimbursement to Seth L. Phelps .....	6	156 50
Water department .....	28	74,488 75
Miscellaneous and contingent expenses .....	3	12,381 82
District of Columbia, &c. ....	3	411,426 22
Guarantee fund .....	16	43,144 32
Completion of sewerage system .....	10	314,230 65
Employment for the poor filling up grounds .....	1	80 00
Refunding water rents and taxes .....	12	354 74
Refunding taxes .....	10	1,125 54
Redemption of tax-lien certificates .....	9	5,067 42
Redemption of assessment certificates .....	12	189 20
Washington redemption fund .....	12	144 41
Washington special-tax fund .....	9	7,338 98
Fireman's relief fund .....	3	151 94
Police relief fund .....	8	1,304 48
<b>WAR DEPARTMENT.</b>		
Salaries:		
Office of Secretary .....	4	83,025 78
Office of Adjutant-General .....	5	689,024 17
Rent, furniture, &c., office of Adjutant-General .....	1	687 49
Salaries:		
Office of Inspector-General .....	4	3,586 66
Office of Military Justice .....	5	13,224 25
Signal Office .....	5	52,746 16
Office of Quartermaster-General .....	5	223,418 05
Compensation and expenses of agents, Quartermaster's Department .....	5	20,759 82
Salaries:		
Office of Commissary-General .....	4	43,507 59
Office of Surgeon-General .....	6	514,364 76
Office of Paymaster-General .....	4	62,888 52
Office of Chief of Ordnance .....	4	44,819 06
Office of Chief of Engineers .....	5	22,957 15
Office of Publication of Records of the Rebellion .....	5	31,012 28
Superintendent, &c., building corner Seventeenth and F streets .....	5	6,584 41
Stationery .....	1	6,344 88
Rent of buildings .....	1	9,810 00
Contingent expenses War Department .....	1	14,943 43
Salaries of employes public buildings and grounds, under Chief Engineer .....	11	34,306 15
Contingent expenses, public buildings and grounds, under Chief Engineer .....	11	305 12
Rent of office, public buildings and grounds, under Chief Engineer .....	11	750 00
<b>Public buildings and grounds.</b>		
Improvement and care of public grounds .....	15	10,538 38
Repairs, fuel, &c., Executive Mansion .....	11	16,807 24
Lighting, &c., Executive Mansion .....	11	11,304 12
Repairs to water-pipes and fire-plugs .....	11	1,174 10
Telegraph to connect the Capitol, Departments, and Government Printing Office .....	11	1,265 88
<b>War, civil, miscellaneous.</b>		
Salaries, office of superintendent State, War, and Navy Department building .....	4	84,869 38
Fuel, lights, &c., State, War, and Navy Department building .....	3	24,023 41

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>WAR DEPARTMENT—Continued.</b>		
<i>War, civil, miscellaneous—Continued.</i>		
Building for State, War, and Navy Department .....	12	\$519,079 52
Building for Army Medical Museum and Library .....	8	4,734 00
Completion of the Washington Monument .....	15	41,017 41
Erection of monumental column, Yorktown, Va. ....	1	784 88
Increasing the water supply of Washington, D. C. ....	12	629,300 86
Transportation of reports and maps to foreign countries .....	8	8 25
Support and medical treatment of transient paupers .....	12	15,000 00
Maintenance of Garfield Hospital .....	2	3,746 16
Pedestal for statue of James A. Garfield .....	1	17 25
Erection of fish-ways at Great Falls .....	21	38,472 61
Monument at Washington's Headquarters, Newburgh, N. Y. ....	16	452 25
<b>NAVY DEPARTMENT.</b>		
Salaries:		
Office of the Secretary .....	4	55,184 59
Bureau of Yards and Docks .....	4	11,833 20
Bureau of Equipment and Recruiting .....	4	14,780 00
Bureau of Navigation .....	4	10,996 85
Office of Naval Records of the Rebellion .....	4	2,578 00
Nautical Almanac Office .....	5	24,322 46
Hydrographic Office .....	4	45,184 36
Contingent and miscellaneous expenses, Hydrographic Office .....	12	40,231 96
Salaries, Naval Observatory .....	4	17,045 00
Contingent and miscellaneous expenses, Naval Observatory .....	11	7,460 04
Salaries:		
Bureau of Ordnance .....	4	8,980 00
Bureau of Construction and Repairs .....	4	12,380 00
Bureau of Steam Engineering .....	4	12,440 00
Bureau of Provisions and Clothing .....	4	15,310 19
Bureau of Medicine and Surgery .....	4	8,450 00
Office of Judge-Advocate-General, United States Navy .....	4	6,460 00
Library, Navy Department .....	7	2,131 43
Contingent expenses, Navy Department .....	7	9,433 11
<b>DEPARTMENT OF THE INTERIOR.</b>		
Salaries, office of the Secretary .....	7	173,542 13
Publishing the Biennial Register .....	3	3,633 60
Stationery .....	8	64,218 44
Library, Department of the Interior .....	5	442 80
Rent of buildings .....	5	52,511 55
Postage to Postal-Union countries .....	5	2,635 00
Contingent expenses, Department of the Interior .....	8	61,613 40
Salaries, General Land Office .....	5	482,021 45
Expenses of inspectors, General Land Office .....	6	4,503 27
Library, General Land Office .....	5	267 00
Maps of the United States .....	2	1,722 50
Contingent expenses, General Land Office .....	4	1,641 70
Salaries:		
Indian Office .....	5	94,348 60
Pension Office .....	8	1,819,191 61
Investigation of pension cases, Pension Office .....	86	321,733 46
Salaries, special examiners, Pension Office .....	5	171,369 85
Investigation of pension cases, special examiners, Pension Office .....	67	134,612 56
Salaries:		
Patent Office .....	6	594,868 75
Bureau of Education .....	5	44,109 28
Library, Bureau of Education .....	6	860 62
Distributing documents, Bureau of Education .....	7	3,599 40
Collecting statistics, Bureau of Education .....	6	2,786 39
Salaries and expenses, Bureau of Labor .....	15	43,363 31
Salaries, Office of Commissioner of Railroads .....	5	14,213 30
Traveling expenses office of Commissioner of Railroads .....	3	1,139 34
Salaries:		
Office of Architect of Capitol .....	4	18,183 95
Office of Geological Survey .....	4	34,900 16
<i>Public buildings and grounds.</i>		
Reconstructing Interior Department building .....	5	41,683 87
Repairs of building, Department of the Interior .....	4	6,652 53
Annual repairs of the Capitol .....	5	45,077 63
Improving the Capitol grounds .....	8	45,464 78
Lighting the Capitol and grounds .....	8	33,784 00
Capitol terraces .....	5	143,323 26

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>DEPARTMENT OF THE INTERIOR—Continued.</b>		
<i>Public buildings and grounds—Continued.</i>		
Ventilation, Senate .....	1	\$190 15
Senate stable and engine-house .....	2	300 00
Payment to George W. Cook, improving Capitol grounds .....	1	2,404 88
Fire-proof building for Pension Office .....	8	440,505 22
Heating apparatus, building for Pension Office .....	4	15,466 04
Penitentiary buildings, Territories of Dakota and Montana .....	26	43,275 45
Buildings and grounds, Government Hospital for the Insane .....	18	29,897 29
Additional accommodations, Government Hospital for the Insane .....	5	4,191 21
Buildings and grounds, Columbia Institution for the Deaf and Dumb .....	5	15,113 79
Buildings and grounds, Howard University .....	2	5,185 27
Maryland Institution for the Instruction of the Blind (permanent) .....	4	3,004 16
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane .....	21	418,333 16
Columbia Institution for the Deaf and Dumb .....	4	38,559 00
Howard University .....	3	13,323 00
Support of Freedmen's Hospital and Asylum .....	7	48,487 56
<i>Public lands service.</i>		
Depredations on public timber .....	7	61,870 13
Protecting public lands .....	7	73,461 45
Settlement of claims for swamp lands, &c .....	6	17,444 13
Reproducing plats of surveys, General Land Office .....	5	17,769 00
<i>Surveying public lands.</i>		
Surveying the public lands .....	7	22,792 28
Geological Survey .....	84	402,044 46
Protection and improvement of Yellowstone National Park .....	10	61,902 82
Protection and improvement of Hot Springs, Arkansas .....	4	18,352 38
<i>Indian affairs—miscellaneous.</i>		
Education of children in Alaska .....	4	7,920 89
<b>POST-OFFICE DEPARTMENT.</b>		
Salaries .....	5	694,138 26
Deficiency in the postal revenues .....	6	8,193,652 02
<b>DEPARTMENT OF AGRICULTURE.</b>		
Salaries .....	6	137,046 23
Salaries and expenses, Bureau of Animal Industry .....	27	53,580 75
Quarantine stations for neat cattle .....	5	17,900 95
Collecting agricultural statistics .....	7	53,181 59
Purchase and distribution of valuable seeds .....	6	95,885 21
Improvement of grounds .....	6	9,261 13
Experimental Garden .....	6	7,121 67
Laboratory .....	7	38,267 80
Museum .....	6	795 17
Library .....	6	1,502 45
Furniture, &c .....	6	4,658 12
Investigating history of insects injurious to agriculture .....	16	23,672 51
Report on forestry .....	7	6,017 78
Tea-culture .....	6	1,522 45
Silk-culture .....	7	22,070 03
Postage .....	6	2,571 20
Contingent expenses .....	7	15,034 37
<b>DEPARTMENT OF JUSTICE.</b>		
Salaries .....	3	69,447 90
Contingent expenses:		
Furniture and repairs .....	10	2,702 20
Books for Department library .....	5	2,567 83
Books for office of solicitor .....	6	612 75
Stationery .....	8	4,005 20
Horses and wagons .....	11	1,593 56
Miscellaneous items .....	14	13,127 91
Building, Department of Justice .....	6	12,481 44
<i>Miscellaneous.</i>		
Salary warden of jail, District of Columbia .....	2	900 00
Expenses of Territorial courts in Utah .....	20	362,14 840

Accounts adjusted.	Number of accounts.	Amount.
<b>DISBURSEMENTS—Continued.</b>		
<b>DEPARTMENT OF JUSTICE—Continued.</b>		
<i>Miscellaneous—Continued.</i>		
Defending suits in claims against the United States .....	10	\$7,965 05
Prosecution and collection of claims .....	1	75 00
Punishing violations of intercourse acts and frauds .....	12	4,156 99
Prosecution of crimes .....	13	33,461 27
<b>JUDICIAL.</b>		
<b>Salaries:</b>		
Justices, &c., Supreme Court .....	112	93,500 00
Circuit judges .....	109	53,785 72
District judges .....	671	203,134 69
Retired judges .....	96	44,066 36
District attorneys .....	269	19,276 47
District marshals .....	234	12,136 56
Justice and judges supreme court District of Columbia .....	72	24,500 00
Salary and expenses, supreme court reporter (permanent) .....	6	6,750 00
<i>United States courts.</i>		
Fees and expenses of marshals .....	565	735,747 58
Fees of district attorneys .....	745	379,253 68
Fees of clerks .....	617	226,869 66
Fees of commissioners .....	1563	137,039 66
Fees of jurors .....	399	512,763 41
Fees of witnesses .....	601	721,048 25
Support of prisoners .....	578	302,881 18
Rent of court-rooms .....	313	55,174 53
Miscellaneous expenses .....	653	301,475 26
Support of convicts .....	3	837 73
Fees of supervisors of elections .....	14	23,850 57
Judicial emoluments .....	142	701,817 05
<i>Miscellaneous.</i>		
Relief of John Fraser .....	1	914 20
Relief of Lees & Ellis .....	1	10,853 86
Relief of John A. Morris .....	1	117 10
Relief of Thomas F. Purnell .....	1	1,000 00
Relief of Ida A. Richardson .....	1	20,479 00
Relief of Cora A. Slocum and others .....	1	12,714 40
Relief of Caroline A. Urquhart .....	1	5,467 15
Accounts settled for an appropriation .....	26	2,527 50
Total .....	24,206	916,703,292 09
<b>Number of certificates recorded .....</b>		
Number of letters recorded .....		19,987
Judiciary emolument accounts registered and referred .....		8,591
Judiciary emolument accounts registered and referred .....		569
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed .....		2,643
Requisitions answered .....		1,373

**SUMMARY STATEMENT of the WORK of the OFFICE, as shown by the REPORTS  
of the VARIOUS DIVISIONS.**

**CUSTOMS DIVISION.**

*Audits 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 Fees, Fines, Light-House, and Marine Hospital Service, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.*

	Number of accounts.	Amount.
Receipts .....	4, 737	\$192, 633, 931 31
Disbursements .....	6, 680	22, 581, 863 27
Total .....	11, 417	215, 215, 794 58

**JUDICIARY DIVISION.**

*Audits the Accounts of District Attorneys, Marshals, Clerks and Commissioners, Rents and Miscellaneous Court Accounts.*

	Number of accounts.	Amount.
Disbursements .....	6, 214	\$4, 461, 090 64

**PUBLIC DEBT DIVISION.**

*Audits 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 .....	424	\$44, 143, 254 88
Redemption accounts—called bonds .....	84	50, 597, 808 16
Redemption accounts—sinking fund .....	13	27, 066, 664 91
Accounts of destroyed notes, &c. ....	54	97, 431, 172 36
Total .....	575	228, 838, 900 31



## MISCELLANEOUS DIVISION.

*Audits, Accounts of Mints and Assay Offices, District of Columbia, Construction of Public Buildings, United States Treasurer, Salaries and Contingent Expenses Executive Departments, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Light-House Establishment, Bureau of Engraving and Printing, Territorial and Judicial, Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Independent Treasury, Marine Hospitals, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, Steamboat Inspection Service, Hospitals for the Insane and Deaf and Dumb, and all other charitable institutions, and a vast number of miscellaneous accounts.*

	Number of accounts.	Amount.
Receipts .....	97	\$706,356,259 79
Disbursements .....	10,737	660,821,437 87
Total .....	10,834	1,367,177,697 66

## WAREHOUSE AND BOND DIVISION.

*STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1886.*

Number of accounts adjusted .....	998
Number of reports of "No transactions" received, examined, and referred .....	581

Balance of duties on merchandise in warehouse per last report .....	\$19,912,449 05
Duties on merchandise warehoused .....	70,477,783 12
Duties on merchandise rewarehoused .....	1,406,232 32
Duties on merchandise constructively warehoused .....	24,047,421 00
Increased and additional duties, &c .....	2,217,851 50
Total .....	118,061,736 99

## Contra:

Duties on merchandise withdrawn for consumption .....	68,110,396 69
Duties on merchandise withdrawn for transportation .....	2,369,790 62
Duties on merchandise withdrawn for exportation .....	24,698,033 46
Allowances for deficiencies, damage, &c .....	2,889,937 97
Duties on withdrawals for construction and repair of vessels .....	46,793 88
Duties on bonds delivered to district attorneys for prosecution .....	1,837 14
Balance of duties on merchandise in warehouse .....	19,944,947 23
Total .....	118,061,736 99

*COMPARATIVE STATEMENT, by FISCAL YEARS, of TRANSACTIONS in the FIRST AUDITOR'S OFFICE from 1861 to 1886, inclusive.*

Fiscal years.	Number of accounts examined and adjusted.			Amount.			Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.	Total.	Receipts.	Disbursements.	Total amount.			
1861	1,744	7,461	9,205	\$40,032,704 03	\$201,860,753 25	\$241,893,457 28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611 94	352,564,687 88	399,790,299 82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405 95	890,917,695 77	958,335,101 72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726 80	1,447,668,825 90	1,529,209,552 70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635 52	1,755,151,626 75	1,845,915,262 27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243 71	1,972,713,889 06	2,194,159,132 77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931 81	2,839,633,571 08	2,558,518,502 89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955 23	1,949,304,257 09	2,164,802,212 32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318 23	1,808,644,481 50	2,040,406,799 73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298 97	1,844,512,789 41	1,584,709,088 38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078 13	1,773,277,492 08	2,012,615,570 21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147 78	1,339,778,632 45	2,251,978,780 23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370 18	1,416,193,007 42	2,619,062,377 60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671 71	1,283,786,750 33	2,159,479,422 04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298 80	1,491,427,101 07	2,635,747,399 87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330 52	1,746,678,602 58	2,886,525,933 10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659 61	986,401,191 96	1,682,894,851 57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393 82	1,287,812,745 00	2,246,833,138 82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049 73	1,147,581,192 79	2,065,128,242 52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429 71	1,893,418,941 53	3,099,712,371 24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081 94	1,016,464,134 81	1,878,530,216 75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471 39	1,025,640,807 75	1,999,298,279 14	15,179	4,501	3,568
1883	8,149	22,950	31,099	828,360,880 42	1,361,099,615 73	2,189,460,496 15	18,871	5,248	3,200
1884	8,608	22,705	31,313	956,377,944 94	1,126,835,531 67	2,083,213,476 61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286 68	1,152,493,050 55	2,241,701,337 23	19,985	5,295	2,125
1886	4,834	24,206	29,040	898,990,191 10	916,703,292 09	1,815,693,483 19	19,987	8,591	2,643

FIRST AUDITOR.

The foregoing tabulated exhibits present a very condensed summary of the work of this office.

It will be seen from the table on page 537 that the number of accounts examined and adjusted in 1885 were in excess of those of this year by 904.

This is not true in fact, as heretofore a large number of "No Transaction" accounts have been credited to this column, when in fact they required no examination at all, and I have caused them to be stricken from the list of "accounts audited and adjusted." If these accounts were added to the present number reported, this year's report of "accounts audited and adjusted" would equal or exceed the number audited in 1885.

In addition to this, it is true that under the present system of auditing accounts in this office time has been made subservient to accuracy, and I think we have reason to be proud of the result. I am especially well pleased to report that the current work of this office is kept well in hand and passed without any unnecessary delay.

In compliance with the letter of the honorable the Acting Secretary of the Treasury, August 24, and the subsequent circular letter of the Secretary of the Treasury, I withhold such suggestions and recommendations as I desire to make, for a separate communication.

It gives me pleasure to especially commend the Hon. E. P. Baldwin, deputy auditor, and Chiefs H. K. Leaver, A. F. McMillan, J. P. Bentley and Thaddeus Sturgis, and Acting Chief J. P. Torbert, the clerks and other employes of the Bureau for faithful, intelligent, and efficient service rendered.

Respectfully submitted.

JAS. Q. CHENOWETH,  
*First Auditor*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

(No. 10.)

# REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, October 27, 1886.

SIR: I have the honor to submit the following report of the operations of this office during the fiscal year which ended June 30, 1886, showing the disposition of moneys appropriated for certain branches of the military establishment and the Indian service, the work performed in each division of the office, and the condition of public business at the close of the year.

## BOOKKEEPERS' DIVISION.

The following statement of the disposition of appropriations shows that the sum of \$17,673,468.92 was drawn out of the Treasury on requisitions issued by the Secretary of War, and \$6,325,523.51 on requisitions issued by the Secretary of the Interior on Indian account, and that unexpended balances amounting to \$442,532.77 (war) and \$224,803.34 (Indian) were returned to the Treasury.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Appliances for disabled soldiers.....	\$1,000 00	\$697 50
Arming and equipping the militia.....	322,604 90	20,557 89
Armament of fortifications.....	304,967 16	500 00
Artificial limbs.....	488,501 80	.....
Artillery school at Fortress Monroe, Va.....	5,000 00	400 00
Benicia Arsenal, Benicia, Cal.....	6,000 00	.....
Board on fortifications and other defenses.....	7,400 58	.....
Bounty to volunteers and regulars on enlistment.....	21 63	53 74
Bounty to the Fifteenth and Sixteenth Missouri Cavalry.....	100 00	.....
Bounty, act July 28, 1866.....	89 50	1,372 12
Bounty to volunteers and their widows and legal heirs.....	1,172 12	189 50
Collection and payment of bounty, prize-money and other claims of colored soldiers and sailors.....	1,059 22	45
Collecting, drilling, and organizing volunteers.....	500 00	3,745 86
Contingencies of the Army.....	22,541 33	861 75
Contingencies of the Adjutant-General's Department.....	2,508 67	12 97
Expenses of recruiting.....	73,118 17	1,968 61
Expenses of commanding general's office.....	1,750 00	30 37
Extra pay to officers and men who served in the Mexican war.....	42,765 93	.....
Expenses of military convicts.....	6,208 70	.....
Frankford Arsenal, Philadelphia, Pa.....	.....	797 50
Machine guns.....	28,033 60	.....
Manufacture of arms at national armories.....	400,000 00	.....
Medical and hospital department.....	161,132 40	26,357 98
Medical and Surgical History of the War.....	.....	226 34

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department—Continued.</i>		
Medical Museum and library .....	\$15,089 57	\$70 82
Ordnance material, proceeds of sales .....	71,432 92	1,193 42
Ordnance, ordnance stores, and supplies .....	405,422 00	333 35
Ordnance service .....	100,558 87	518 69
Pay, &c., of the Army .....	12,464,429 67	364,448 03
Pay of volunteers, Mexican war .....	114 50	
Pay of two and three year volunteers .....	3,011 07	12,701 25
Pay of Military Academy .....	225,104 16	703 97
Powder depot, Dover, N. J. ....	40,000 00	
Proving ground, Sandy Hook, N. J. ....	3,000 00	
Publication of Official Records of the War of the Rebellion .....	51,000 00	
Relief of sundry persons .....	59,291 85	
Repairs of arsenals .....	30,000 00	314 82
Rock Island Arsenal, Illinois .....	130,200 00	
Rock Island Bridge, Illinois .....	9,250 00	
San Antonio Arsenal, Texas .....	4,000 00	27 50
Secret Service fund .....		24 38
Signal Service, pay .....	239,450 41	4,900 56
Signal Service, medical department .....	5,459 99	
Signal Service, ordnance .....	85 58	
Soldiers' Home, permanent fund .....	161,900 00	
Soldiers' Home, interest account .....	13,593 85	
Springfield Arsenal, Massachusetts .....	15,000 00	
Support of National Homes for Disabled Volunteer Soldiers .....	1,472,000 00	
Support of Soldiers' Home .....	244,101 77	23 90
Testing machine .....	10,000 00	
Three months' extra pay proper, act July 3, 1884 .....	18,500 00	
Trusses for disabled soldiers .....	5,000 00	
Total drafts and repayments on account of War Department ap- propriations .....	17,673,468 92	442,532 77
<i>Appropriations for the Indian service.</i>		
Bridges at Santee Sioux and Ponca Reservations .....		183 71
Buildings at agencies and repairs .....	35,643 25	6,097 63
Civilization fund .....	847 94	1,103 10
Contingencies of the Indian Department .....	42,850 00	10,709 43
Consolidating Indian agencies .....	35 40	
Expenses of the Indian commissions and the Board of Indian Commis- sioners .....	3,220 00	
Fulfilling treaties with various Indian tribes .....	813,320 99	49,205 04
Gratuity to certain Ute Indians .....	4,000 00	
Homesteads for Indians, including Seminoles in Florida .....	485 00	704 29
Incidental expenses of the Indian service .....	126,830 50	19,679 33
Investigating Indian depredation claims .....	9,186 25	
Interest on trust funds, &c. ....	669,980 51	8,316 85
Irrigating-ditches, Indian reservations .....	11,146 30	4,127 23
Maintenance and education of the Lincoln and German girls .....	3,600 00	
Negotiating with Sioux for modification of treaties .....		1,158 26
Pay of Indian agents, school superintendent, inspectors, farmers, inter- preters, and police .....	222,389 21	6,501 90
Payment of indemnity to Poncas .....		115 69
Payment to North Carolina Cherokees .....	4,331 25	
Preventing liquor traffic, Indian reservations .....	26 65	2,629 80
Proceeds of Sioux reservations in Minnesota and Dakota .....	12,979 52	1,949 23
Proceeds of New York Indian lands in Kansas .....	2,282 75	
Reimbursement to Creek orphan fund .....	391 10	391 10
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet Agencies .....	25,359 96	697 27
Relief of destitute Indians .....	15,629 81	500 00
Relief of sundry persons .....	1,028 90	
Removal and support of various Indians .....	17,012 74	2,577 22
School buildings, support of schools, &c. ....	965,168 87	31,741 71
Stock cattle for Indian industrial schools .....	5,243 50	394 98
Support of various Indian tribes and bands .....	3,013,929 88	48,243 58
Survey and appraisal of Omaha lands (reimbursable) .....	1,280 49	278 05
Survey of Indian reservations .....	3,893 09	830 70
Telegraphing and purchase of Indian supplies .....	33,398 63	740 61
Transportation of Indian supplies .....	271,985 78	23,187 52
Traveling expenses of Indian inspectors and school superintendent .....	8,015 33	1,457 74
Vaccination of Indians .....	369 00	
Miscellaneous items .....	210 91	681 37
Total drafts and repayments on account of the Indian service .....	6,325,£23 51	224,803 34

## GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
<b>DEBIT.</b>		
To amount withdrawn from the Treasury July 1, 1885, to June 30, 1886..	\$17, 678, 468 92	\$6, 825, 523 51
To amount of transfer warrants issued to adjust appropriations.....	4, 285 85	21, 449 12
To unexpended balances carried to surplus fund.....	300, 828 17	178, 652 29
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1886.....	2, 422, 817 36	15, 449, 253 14
<b>Total</b> .....	<b>20, 401, 399 80</b>	<b>21, 974, 878 06</b>
<b>CREDIT.</b>		
By balances on hand July 1, 1885.....	2, 025, 336 59	13, 974, 286 28
By amount of repayments during the year.....	442, 532 77	224, 803 04
By amount of counter-warrants issued to adjust appropriations.....	13, 015 25	21, 449 12
By amount of appropriation warrants issued during the year.....	17, 920, 515 19	7, 754, 345 62
<b>Total</b> .....	<b>20, 401, 399 80</b>	<b>21, 974, 878 06</b>

The miscellaneous work of the Bookkeepers' Division consisted of:

Requisitions registered, journalized, and posted.....	5, 039
Settlements recorded, journalized, and posted.....	4, 283
Settlements made in the division, chiefly to adjust appropriations and close accounts.....	157
Certificates listed and indexed.....	1, 264
Repay requisitions prepared for the War and Interior Departments.....	481
Appropriation warrants recorded and posted.....	42
Official bonds of disbursing officers entered.....	95
Certificates of non-indebtedness issued in cases of officers and enlisted men....	5, 602
Letters written.....	1, 277
Pages of legal cap used for special reports.....	288

The amount drawn from the Treasury on settlements made in the division was \$178,033.12, including 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).....	\$161, 900 00
Interest on Soldiers' Home permanent fund (same act).....	13, 593 85
Effects of deceased soldiers and forfeitures on account of desertion credited to the permanent fund.....	1, 192 31

## PAYMASTERS' DIVISION.

The number of Army paymasters' accounts remaining unsettled on July 1, 1885, according to the last annual report, was 537. This was the number of unexamined accounts. There were also 1,531 accounts which had been examined but not stated, making the total number of accounts on hand 2,068. The record, correctly given, now stands as follows:

Number of accounts actually on hand July 1, 1885.....	2, 068
Received from the Paymaster-General during the fiscal year 1886.....	514
<b>Total to be accounted for</b> .....	<b>2, 582</b>
Number of accounts examined, stated, and transmitted to the Second Comptroller.....	1, 480
<b>On hand June 30, 1886</b> .....	<b>1, 102</b>

Up to June 30, 1886, paymasters' accounts had been rendered to this office to include March, 1886, and were audited and stated for trans-

mission to the Second Comptroller to include March, 1884. They were also examined, but not stated, to include December, 1884. The 1,102 accounts reported on hand, therefore, cover a period of about twenty-four months, from April, 1884, to March, 1886, as follows:

Accounts examined but not stated.....	452
Accounts not examined .....	650
Total.....	1,102

The record of longevity claims (under the Tyler and Morton decisions) of officers still in service shows that 14 were on hand July 1, 1885, and that 14 were received and 24 settled during the year, leaving 4 unsettled.

The amount involved in 1,480 accounts, 24 claims, and 356 miscellaneous settlements was \$23,485,035.65, as follows:

Amount disbursed by paymasters, as per audited accounts.....	\$23,346,523 00
Amount of longevity claims allowed under the "Tyler decision".....	1,416 39
Amount of longevity claims allowed under the "Morton decision"...	3,067 67
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.....	86,235 26
Amount transferred to the books of the Treasurer of the United States and Third Auditor's Office on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, internal-revenue tax, &c.....	14,667 10
Charges raised against officers for overpayments, double payments, erroneous musters, &c.....	15,344 98
Credits on account of overpayments refunded and charges removed on satisfactory explanation.....	8,254 26
Miscellaneous payments to officers and others .....	1,629 52
Special settlements on account of telegraphic services.....	7,897 47
Total.....	23,485,035 65

The service records of twenty-eight officers have been corrected, under the acts of June 18, 1878, and February 24, 1881, and the decisions of the United States Supreme Court in the Tyler and Morton cases. The year's record of deposits by and repayments to enlisted men, under the act of May 15, 1872, is as follows:

Deposits, 9,623 cases .....	\$614,992 80
Repayments, 3,512 cases.....	176,813 55

Letters received and recorded, 1,096; letters written, 2,008.

#### ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

On June 30, 1885, 296 ordnance, medical, and miscellaneous accounts were reported on hand, but an actual count, made after the annual report was printed, showed that 650 remained unsettled, a discrepancy of 254 having arisen since the last count was made, about fifteen years ago. During the year 1,374 accounts were received from the Adjutant-General's Office, the Medical and Ordnance Departments, and other sources; and 1,559 were audited and reported to the Second Comptroller, leaving 365 on hand June 30, 1886.

The amount of disbursements allowed was \$3,759,863.87, 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 .....	\$1,278,575 14
Medical and Hospital Department, artificial limbs, Medical Museum and library, and other appropriations of the Medical Department ..	753,948 05

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, board on fortifications or other defenses, special acts of relief, &c. ....	\$161,499 26
Expenses of recruiting; collecting, drilling, and organizing volunteers, bounties and arrears of pay to colored soldiers, &c. ....	160,490 25
Support of National Home for Disabled Volunteer Soldiers .....	1,405,351 17
Total .....	3,759,863 87

Two clerks have been constantly engaged in furnishing to other divisions of the office abstracts of payments to officers whose claims for arrears of pay, &c., are being settled.

Number of payments to officers of the Army and volunteer forces recorded in the permanent register of payments .....	50,937
Double payments discovered and reported .....	6
Miscellaneous claims disallowed .....	78
Number of letters written .....	8,224
Number of letters recorded .....	1,521

## INDIAN DIVISION.

Following is a summary of the work of this division for the fiscal year 1886:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1885 .....	316	132	13
Received during year .....	1,121	824	3,176
Total .....	1,437	956	3,189
Audited and reported to the Second Comptroller .....	1,140	830	3,184
On hand June 30, 1886 .....	297	126	5

The disbursements allowed in settlement of accounts of Indian agents, inspectors, and other disbursing officers of the Indian service amounted to \$2,256,721.59, and there was certified as due contractors and other claimants for services and supplies the sum of \$4,388,790.75, making the total disbursements \$6,645,512.34.

There have been furnished the Second Comptroller, to be forwarded to the Solicitor of the Treasury, for suit, 61 transcripts of accounts, involving the sum of \$216,389.54, mostly consisting of items suspended or disallowed in settlement by reason of infractions of law or regulations, or errors in calculation.

The term "accounts," used in the tabulated statement in this and previous annual reports, includes not only the regular quarterly accounts of agents, but also the sets of "explanations" or supplementary evidence filed by them to perfect their accounts and remove exceptions taken by the Indian Office and suspensions made by the accounting officers. The accounts now on hand may be thus classified:

	Cash accounts.	Property accounts.
Quarterly accounts .....	197	53
Explanations or supplementary accounts .....	100	73
Total .....	297	126



Of the 197 money accounts 63 are under examination, leaving 134 awaiting examination. As there are 72 regular disbursing officers, besides several of temporary tenure, it will be seen that there is on hand, not yet acted upon, an average of less than 2 accounts for each officer. In fact, no account for a period prior to June 30, 1885, remains without action, a showing which has never before, it is believed, been equaled in the history of the division. It is confidently expected that during the fiscal year 1887 the settlements will be brought as near to date as is practicable. Hereafter the cash and property accounts for a given period will be examined together and by the same clerk; a change which will introduce a uniformity of treatment and thoroughness of examination hitherto unattainable, and by which some objectionable features of the present method will be avoided.

The accuracy and perfection of the system of records by which the public property of the Indian service is traced, especially while in transit, have been again exhibited by the year's results; only three packages, of the many thousands carried under contracts of 1884, having failed to reach their points of destination.

Letters written, 3,548; letters recorded, 1,097; pages copied, 3,703.

#### PAY AND BOUNTY DIVISION.

##### *Examining branch.*

Classes of claims.	Claims pending July 1, 1885.	New claims re- ceived.	Old claims re- vived.	Sent to settling branch.	Disallowed.	Referred else- where.	Claims pending June 30, 1886.
<i>White soldiers.</i>							
Commissioned officers .....	27,444	14,275	3,300	4,725	7,169	953	32,172
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. ....	893 48	360 7	36 7	397 3	391 ---	136 1	365 58
<i>Colored soldiers.</i>							
Arrears of pay and bounty .....	9,303	1,513	410	640	934	571	9,081
Total .....	37,688	16,155	3,753	5,765	8,494	1,661	41,676

##### *Settling branch.*

Classes of claims.	Claims pending July 1, 1885.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred else- where.	Claims pending June 30, 1886.
<i>White soldiers.</i>						
Commissioned officers .....	1,644	4,725	4,990	266	5	1,103
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. ....		397 3	397 3			
<i>Colored soldiers.</i>						
Arrears of pay and bounty .....	302	640	780	18		144
Total .....	1,946	5,765	6,170	284	5	1,252

The amount involved in the 6,170 claims allowed is \$787,717.30, including arrears of pay to officers and men of the regular Army and volunteer forces; bounty to volunteers and their widows and legal heirs; additional bounty under the act of July 28, 1866; bounty to the Fifteenth and Sixteenth Missouri Cavalry; payments to officers out of service, and to the legal representatives of deceased officers, under the Tyler and Morton decisions; 33½ per cent. increase under the act of March 2, 1867, and decision of Second Comptroller November 25, 1881; 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); three months' extra pay proper, act of July 3, 1884 (23 Stat., 66); arrears of pay to certain officers and enlisted men of the volunteer forces, act June 3, 1884 (23 Stat., 34); arrears of pay and bounty to soldiers relieved from the charge of desertion under the act of July 5, 1884 (23 Stat., 119); bounty under act of April 22, 1872, allowed to certain enlisted men discharged for promotion (decision of Second Comptroller, December 24, 1885).

One hundred and forty 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 \$141,349.91. Total number of letters written, 176,957.

#### DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1885, 6,915 cases remained on hand; 545 new cases were received during the year; 360 cases were disposed of; leaving 7,100 on hand for future action. Abstracts of material facts were made in 320 cases of illegal or erroneous payments, and 12 cases were prepared for suit and criminal prosecution by the Department of Justice. The sum of \$1,130.98 was recovered by suit and otherwise; judgments for \$2,682.61 were obtained, but have not yet been satisfied.

The 7,100 cases remaining on hand consist of 1,758 unsettled claims (451 white and 1,307 colored); 5,025 settled claims (1,526 white and 3,499 colored); 246 cases of overpayments and double payments to officers; and 71 miscellaneous cases. Apparent, alleged, or suspected fraud is involved in 5,290 of these cases, and 1,810 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. The amounts were therefore covered into the Treasury and the certificates returned to this office for file.

Attention is invited to a matter referred to in many previous annual reports, namely, the claims of certain colored soldiers and their heirs, who allege that they have been defrauded by the agents of the late Freedmen's Bureau, to whom the moneys found due said soldiers were paid, under a joint resolution approved March 29, 1867 (15 Stat., 26).

Letters written, 5,083.

#### PROPERTY DIVISION.

The number of property accounts (quarterly returns of clothing, camp and garrison equipage) on hand July 1, 1885, was 3,453; 4,604 were received, and 4,758 were settled during the year, leaving 3,299 on hand June 30, 1886. Charges amounting to \$2,309.66 were made against officers (including volunteers) for property not accounted for, and the sum of \$2,377.92 was collected and repaid to the appropriations from which the articles were purchased. Certificates of non-indebtedness were issued to 3,399 officers, chiefly those who served during the late war, who

have claims pending either in this office for arrears of pay, &c., or in the Third Auditor's Office for the value of horses lost in service.

Letters received, 5,382; letters written, 2,509; letters recorded, 1,641.

#### DIVISION OF INQUIRIES AND REPLIES.

The subjoined statements indicate the work performed in this division during the year:

Officer making inquiry.	On hand July 1, 1885.	Received.	Answered.	On hand June 30, 1886.
Adjutant-General.....	687	8,380	7,638	1,429
Quartermaster-General.....	81	365	392	54
Commissary-General.....	74	1,208	1,101	181
Commissioner of Pensions.....	386	4,234	3,921	699
Commissioner of the General Land Office.....	8	42	49	1
Third Auditor.....	409	3,072	3,278	204
Fourth Auditor.....	2	26	22	5
Miscellaneous.....		811	811	
Total.....	1,647	18,138	17,212	2,573

Of the 2,573 unanswered inquiries, 825 are awaiting information from the Paymaster-General of the Army. Charges amounting to \$1,991.79 have been reported to the Third Auditor on account of improper payments to enlisted men for use and risk of horses during the late war, to be deducted in the settlement of claims filed in his office.

*Miscellaneous work.*—Muster-rolls and vouchers copied for the Adjutant-General, 189; letters, final statements, affidavits, certificates of disability, special orders, applications and other papers copied, 1,546; pages of foolscap used in copying, 1,415; signatures examined for verification, 7,979; letters written, 3,736; descriptive lists of 15,107 soldiers briefed and filed away; final statements of discharged and deceased soldiers arranged and filed for future reference, 24,840. In this connection, 2,119 quarterly returns of deceased soldiers, embracing 48,660 names, have been examined, and reference slips filed with 18,517 settlements and 3,181 claims.

#### DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 57,897; letters written, 16,217; letters referred to other offices, 465; letters returned uncalled for, 1,008; claims received, briefed, registered, and distributed, 22,788; miscellaneous vouchers received, stamped, and distributed, 37,738; letters with additional evidence received, briefed, and registered, 20,082.

With the exception of the first three items, the above is the record of eleven months' work, the registering and distribution of claims and vouchers having been transferred to the Pay and Bounty Division in May last.

#### ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department.....	514
Confirmed settlements received from the Second Comptroller entered indexed, and filed: Paymasters', 133; Indian, 3,049; Miscellaneous, 1,337..	4,519
Miscellaneous accounts withdrawn and returned to files.....	6,848
Vouchers withdrawn for reference.....	76,450
Vouchers returned to files.....	122,568
Vouchers briefed.....	200,337
File-boxes briefed and stenciled.....	4,815
Rolls repaired.....	23,571
Vouchers re-examined and verified.....	1,195,271
Letters written.....	571
Number of pages of abstracts, &c., copied.....	12,422
Pages of mutilated and defaced muster and pay rolls copied and compared.....	1,274

To make room for the daily increasing files of pay and bounty settlements to which frequent reference is made, 5,072 bundles of Army property accounts (quarterly returns of clothing, camp, and garrison equipage), to which only occasional reference is made, were removed from the main office, Winder's building, to the branch office, corner of Seventeenth and F streets. These bundles contained 304,320 vouchers, which have been rearranged, numbered, and placed in appropriate file-boxes.

## RECAPITULATION.

Description of accounts, &c.	On hand July 1, 1885.	Received.	Disposed of.	On hand June 30, 1886.
<i>Disbursing accounts.</i>				
Army paymasters' (537+1,531) .....	2,068	514	1,480	1,102
Recruiting, ordnance, medical, and miscellaneous (296+254) .....	550	1,374	1,559	365
Indian agents .....	316	1,121	1,140	297
Total disbursing accounts .....	2,934	3,009	4,179	1,764
<i>Claims.</i>				
Arrears of pay and bounty, including longev- ity claims .....	39,648	19,922	16,638	42,932
Indian .....	13	3,176	3,184	5
Total claims .....	39,661	23,098	19,822	42,937
<i>Property accounts.</i>				
Clothing, camp and garrison equipage .....	3,453	4,604	4,758	3,299
Indian .....	132	824	830	126
Total property accounts .....	3,585	5,428	5,588	3,425
Aggregate number of accounts and claims* ..	46,180	31,535	29,589	48,126

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers .....	\$23,998,992 43
Less repayments on account of unexpended balances, &c .....	667,535 81
Net amount paid out .....	23,331,656 62
Total number of letters written .....	220,130
Average number of clerks employed .....	181

\* In last year's report the aggregate number of accounts and claims on hand was stated to be 44,395, but the actual number was 46,180. The discrepancy is explained in the reports of the Paymasters' and the Ordnance, Medical, and Miscellaneous Divisions.

## CONDITION OF PUBLIC BUSINESS.

Although the number of accounts and claims remaining unsettled June 30, 1886, was 1,946 in excess of last year's balance, the business of the office has progressed in a satisfactory manner, 29,589 accounts, &c., having been adjusted in 1886, against 29,088 in 1885. There was also an increase in nearly all kinds of work susceptible of classification, as a reference to the subjoined comparative statement will show. With an average of ten clerks fewer than in 1885, and a decrease of \$20,006.33 in the salary account, the following items of increase are noticeable:

	Increase.
Accounts of disbursing officers audited .....	632
Claims for arrears of pay and bounty allowed .....	2,318
Indian claims audited .....	107
Property accounts adjusted .....	425
Settlements journalized and posted .....	293

	Increase.
Pages of journals written .....	1,026
Certificates of non-indebtedness issued .....	1,580
Inquiries answered .....	3,496
Vouchers examined, briefed, and verified for filing .....	140,395
Vouchers withdrawn from the files to be used in settlement of claims .....	44,106
Muster and pay rolls and other vouchers repaired .....	8,810
Muster and pay rolls copied .....	1,146
Letters written .....	19,768
Amount involved in disbursing officers' accounts reported to Second Comptroller .....	\$9,285,778 35
Amount of claims for arrears of pay and bounty allowed .....	247,652 78
Amount of Indian claims audited .....	338,344 07

With regard to those items in which a decrease is apparent, it does not follow that less work was performed. For example, there was a decrease of 224 in the number of requisitions registered, yet the smaller number filled 45 pages more than the larger. There was also a decrease of \$119,697.55 in the amount of Soldiers' Home settlements, yet the larger amount involved only 117 settlements while the smaller required 151.

*COMPARATIVE STATEMENT of WORK PERFORMED during the fiscal years  
1885 and 1886.*

Character of work.	1885.	1886.
	<i>Number.</i>	<i>Number.</i>
Accounts of disbursing officers received and registered .....	3,520	3,009
Accounts of disbursing officers audited and reported to the Second Comptroller .....	3,547	4,179
Claims for arrears of pay and bounty received, briefed, and registered .....	18,930	19,908
Claims for arrears of pay and bounty audited and allowed .....	3,852	6,170
Claims for arrears of pay and bounty audited and disallowed .....	7,782	8,778
Claims for arrears of pay and bounty referred elsewhere .....	4,843	1,666
Total number of claims for arrears of pay and bounty disposed of .....	16,477	16,614
Claims on account of the India service received and registered .....	3,005	3,176
Claims on account of the Indian service audited .....	3,077	3,184
Special longevity claims, under decisions of United States Supreme Court received .....	832	14
Special longevity claims, under decisions of United States Supreme Court settled .....	824	24
Special longevity claims, under recent decision of Court of Claims in <i>Watson v. United States</i> , filed but not acted upon .....		150
Property accounts received, registered, &c .....	4,515	5,428
Property accounts settled and filed away .....	5,163	5,588
Requisitions registered, journalized, and posted .....	5,263	5,039
Pages of registers filled by said requisitions .....	833	878
Settlements of accounts journalized and posted .....	3,985	4,283
Pages of journals written .....	1,164	2,190
Repay requisitions, prepared for War and Interior Departments .....	432	471
Certificates of deposit, listed and indexed .....	1,200	1,264
Certificates of non-indebtedness issued .....	4,022	5,602
Inquiries received .....	14,425	18,138
Inquiries answered .....	13,716	17,212
Cases investigated and disposed of by the Division for Investigation of Fraud .....	337	360
Soldiers' Home settlements made .....	117	151
Vouchers examined, briefed, and verified, prior to being placed in permanent files .....	1,054,876	1,195,271
Vouchers withdrawn for settling clerks, and returned to files .....	154,912	199,018
Muster and pay rolls and miscellaneous vouchers repaired .....	14,761	23,571
Pages of mutilated and defaced muster and pay rolls copied and compared .....	128	1,274
Pages of abstracts, vouchers, and miscellaneous papers copied .....	16,025	17,828
Signatures of soldiers compared for the Pension Office and other Bureaus .....	5,204	7,979
Letters received .....	44,682	64,375
Letters written .....	200,362	220,130
Average number of clerks employed .....	191	181
Amount involved in disbursing officers' accounts audited and reported to the Second Comptroller .....	\$20,077,330 11	\$20,363,108 46
Amount of claims for arrears of pay and bounty audited and allowed .....	540,064 52	787,717 30
Amount of Indian claims audited .....	4,050,446 68	4,388,790 75
Amount of requisitions registered .....	25,302,696 87	24,666,328 24
Amount involved in Soldiers' Home settlements .....	347,282 72	227,585 17
Amount paid for salaries, Second Auditor's Office .....	266,367 30	246,300 97

## NEW CLASSES OF CLAIMS.

Several new classes of claims have been presented during the past fiscal year, chiefly under rulings of the Second Comptroller, by which a limited number of volunteer officers who were promoted from the ranks during the war of 1861-'65, and certain classes of enlisted men who served in that war, will receive bounty heretofore denied them upon what is now deemed an erroneous construction of law. The most important class, however, consists of claims of officers and ex-officers of the United States Army for a readjustment of their pay accounts since 1838, in which they shall be credited with whatever time they may have served as cadets at the West Point Military Academy or as enlisted men in the Army. These claims are based upon the acts of July 5, 1838 (5 Stat., 258), July 15, 1870 (16 Stat., 320), February 24, 1881 (21 Stat., 346), and June 30, 1882 (22 Stat., 118), and upon a recent judgment of the Court of Claims in the case of Capt. Malbone F. Watson, United States Army. As the Government has taken an appeal to the Supreme Court, it is not considered proper to comment on this new class of claims further than to say that at least 2,200 officers, or their legal representatives, are interested, and that the cost of readjusting the pay accounts of officers who have served since 1838, on the basis claimed by Captain Watson, would probably be not less than \$1,500,000. Up to this date 380 claims have been filed, but no action has been taken thereon. The prosecution of these claims, many of which accrued nearly half a century ago, is a striking illustration of the necessity of a statute of limitations.

## REHEARINGS.

By a rule adopted last November, applications of disbursing officers and claimants for rehearings after their cases have been formally disposed of are required to be made to the Auditor, whose decisions thereon are certified to the Second Comptroller, with the papers, for final action. No record has been kept of the number of these applications, but the work involved is sufficient to occupy the entire time of an experienced clerk, and is rapidly increasing.

## WORN-OUT MUSTER AND PAY ROLLS.

On representations made by this office as to the condition of a large number of muster and pay rolls, an appropriation of \$21,000 was provided in the legislative, executive, and judicial act, approved July 31, 1886, "for the purpose of restoring and repairing the worn-out and defaced rolls in the Second Auditor's Office."

At present only such rolls as can no longer be used are taken in hand. The work of copying these rolls is necessarily slow, owing to the difficulty of deciphering some portions that are practically illegible and of supplying other portions that are missing; but, notwithstanding these drawbacks, fair progress is being made. In view of the importance and extent of the work, there being more than 50,000 rolls that should be copied with as little delay as possible, I felt justified, when submitting my estimate for the fiscal year 1887, in asking for a continuance of the special appropriation of \$21,000.

## THE CLERICAL FORCE.

In my report for 1885 I expressed the 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 consonance with that opinion, I have had to recommend the removal of a number of clerks of the classified service, and have selected new men from among those certified for appointment under the civil-service rules. It is but just to say that the civil-service appointees generally appear to be men of intelligence and capacity, who will undoubtedly make excellent clerks as soon as they have acquired the technical knowledge and expertness which can be gained only by experience and practice. The clerks as a body are entitled to commendation for faithfulness and industry.

Very respectfully,

WM. A. DAY,  
*Auditor.*

The SECRETARY OF THE TREASURY.

(No. 11.)

## REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,  
THIRD AUDITOR'S OFFICE,  
*Washington, D. C., November 1, 1886.*

SIR: I have the honor to transmit herewith the annual report of this office showing the business transacted during the fiscal year ended June 30, 1886.

In submitting this report, it affords me great pleasure to direct your attention to the improved condition of the business, as disclosed in the operations of the several divisions, compared with the preceding fiscal year.

The total number of claims, accounts, and cases settled and disposed of during the fiscal year ended June 30, 1886, was 13,636, involving \$159,401,724. During the preceding fiscal year the number was 8,919, involving \$91,578,605—an increase of about 53 per cent. in the number of claims, &c., disposed of, and about 74 per cent. in the money involved, over 1884-'85.

### ARMY PENSION DIVISION.

In the pension division it will be observed that there is a decided improvement. At the close of the last fiscal year the accounts of pension agents remaining on hand amounted to \$45,222,434.22. During the present fiscal year this amount was reduced to \$12,446,349.03. The business of the division is substantially up, and the clerks are now engaged on current work.

This division has charge of the settlement of the accounts of Army pension agents and the adjustment of all matters relating to the payment of Army pensions.

In order to adjust these accounts properly it is necessary to keep an account with each pensioner from the time when the name is placed on the pension-rolls until his or her pension ceases by death or otherwise. This office, has, therefore, the record of all payments to pensioners from March 4, 1789, and the vouchers and receipts for each



separate payment from July 1, 1818, the date when by authority of the act of April 9, 1818, the disbursements were placed under the control of the Secretary of War (instead of the Secretary of the Treasury), and the adjudication of the accounts transferred from the First to the Third Auditor. The vouchers and accounts prior to that time were in the custody of the Register of the Treasury, and have been destroyed. A portion of them were burned by the British in 1814, the remainder in the Treasury fire in 1833.

The records of payments, covering the unbroken period from March 4, 1789, are contained in 323 large volumes, of which 299 have been opened since 1862, and 118 are in current use. This office is notified by the Commissioner of Pensions of the issue of each pension certificate, or any change in the status of pensioners already on the rolls, and the facts are at once entered.

The original rolls turned over in 1819 contained 5,455 names (Revolutionary pensioners), and the amount expended during that year was \$972,360.67. The rolls in 1861 contained 12,807 names (War "12," Indian-Mexican War pensioners), and the amount expended during that year was \$1,032,768.22. The amount required to pay pensioners had increased to \$28,000,000 annually in 1879, prior to the passage of the "Arrears" act, and to \$64,300,000 the past year, while it is estimated that \$75,000,000 will be required the present year, so rapidly is the roll increasing.

#### *Method of adjusting accounts.*

The name of each pensioner, his rank, rate, date of commencement, increase, reduction, transfer, remarriage, death, and expiration, whether by limitation under existing laws or on account of the disability having ceased, is recorded in a roll-book for each agency, prepared for such purpose. An account is kept with each pension agent, charging him, under the proper appropriation bond, and fiscal year, with all moneys advanced for the payment of pensioners. Each agent pays the amount of pension due on vouchers properly executed, with duplicate receipts attached, signed by the person entitled thereto; and in the margin of the receipt is the number and date of the check issued. At the end of each month the agent forwards his accounts, with abstract and vouchers of payments made, and upon receipt thereof the account is primarily examined, compared, acknowledged, and placed in the unsettled files for audit.

Each voucher is afterwards examined, and the payment made is entered on the roll-book opposite the pensioner's name.

The account when audited is reported to the Second Comptroller for his revision and approval, which, when completed, is returned to this office. The agent is then duly notified of any and all errors, and the account placed in the settled files, where it permanently remains.

#### *Miscellaneous section.*

The work of the division is classified into three sections. The miscellaneous section conducts the general correspondence on all subjects except inquiries for information from the rolls; states accounts for lost, destroyed, or canceled checks; verifies and recommends payment of all outstanding checks of agents out of office, or where the title of any check has vested in any other person than the payee, to determine whom; to see that all ex-pension agents have sufficient funds to meet

outstanding checks; to look after the accounts of the agents and the depositaries; to receive the monthly accounts of the agents, make preliminary examination, see that they are rendered in legal form and in proper shape, that they account for the moneys advanced them, and render vouchers for all disbursements. This section directs the deposit of all moneys due from the agents to the United States and designates for listing the proper personal and appropriation credits on all certificates of deposit for covering into the Treasury. The records of the division, reports of time employed, work done, and the record of all settlements of accounts are here kept. Two clerks are employed, and the work is satisfactorily done by them, and kept up to date.

#### *Record section.*

The record section records the reports of pensions and arrears granted to Army pensioners, noting upon records all changes made by action of law or ruling of Pension Office, preparing transcript of payments to pensioners, and entering payments in reimbursement cases.

The miscellaneous correspondence of the division forms a portion of the duties of the section. This correspondence relates to all matters connected with pensions, inquiries from Pension Office, pension agents, and pensioners. The amount of work performed by the force employed in the section can best be understood by the following: The average number of reports received and recorded each month is 6,500; an average of 700 changes are noted monthly; 100 entries of arrears and reimbursements are made each month. For the purpose of verifying the records it is often found necessary to withdraw vouchers from the files and from 600 to 700 are withdrawn each month for this purpose. About 175 letters are received and answered each month. Much miscellaneous work is performed, in connection with that enumerated. The reports are arranged alphabetically for binding, and calls for information in reimbursement cases are answered. The work has been greatly increased by the passage of the act of March 19, 1886, which act increased the pensions of widows and dependent relatives of soldiers to \$12. This necessitated making 80,000 changes upon the record. During the past ten years the number of clerks employed in the section ranged from 12 to 18. November 1, 1885, the number was reduced to six, and notwithstanding the work has increased 30 per cent. since the reduction was made, the business is not allowed to accumulate. The following statement shows the amount of business disposed of by the section during the fiscal year ended June 30, 1886:

Reports of issue of original certificates recorded .....	40,546
Reports of issue of increase certificates recorded .....	30,691
Reports of issue of restoration certificates recorded .....	2,219
Reports of issue of reissue certificates recorded .....	5,675
Reports of issue of arrears certificates recorded .....	90
Transfers noted .....	1,321
Changes noted .....	8,669
Corrections made .....	2,208
Vouchers withdrawn from files .....	8,028
Pages of miscellaneous copied .....	2,652
Letters received and registered .....	1,829
Letters written .....	2,093
Reimbursements entered .....	1,220

#### *Examining section.*

In the adjustment of agents' accounts each voucher has to be examined and calculated, and, if proper, the amount charged against the pen-

sioner and passed to the agent's credit. At the close of the preceding fiscal year there were 573,465 unexamined vouchers on hand; 1,370,933 vouchers were received during the past fiscal year, making an aggregate of 1,944,398 vouchers for examination. At the close of the year only 32,104 were left unexamined; and for the first time since the close of the fiscal year 1876 the section is regularly employed on current work. August 24, 1885, a circular letter was addressed to the different pension agents, informing them that the work of the office was up to date, and that it was my purpose to keep it so.

I beg to submit a few of the letters received in reply.

Mr. Jacob Rich, Des Moines agency, writes:

Your letter 24th relative to the auditing and settlement of pension agents' accounts is at hand, and I want to express to you in the warmest terms possible my appreciation of the reform in that connection which you have inaugurated. To me it has been one of the most unaccountable things in my dealings officially with the Government why the auditing of pension accounts should be from one to two years in arrears, and I have looked upon it as little short of a monstrous wrong upon agents, and I have urged Senators Allison and Wilson to look into the matter, and, if it is from lack of clerical help in the Auditor's office, to look specially to an increase of appropriation to enable the Auditor to make a more prompt investigation of these accounts. Surely the agents will feel most profoundly grateful to you for your efforts to reform the wrong.

On May 3, 1886, Mr. Rich again writes:

Permit me to say in retiring from the service that I feel like commending strongly the good sense and business judgment which, from the first, you have evidenced in your office, particularly in giving to the agents such prompt adjustment of their accounts.

Mr. Samuel Post, Detroit agency, writes:

I fully appreciate your efforts in bringing up the work of your office to its present standing, and assure you that this agency will co-operate with you in any reform that will lead to the prompt settlement of accounts. I realize its great importance to pension agents.

Mr. Charles Coster, New York City agency, writes:

I am most heartily in accord with your purpose to expedite the auditing of pension agents' accounts, and in the past as at present have promptly sent to your office all accounts of this agency, but have always found the Department to be at least one year or more behind us, until your statement, August 26, that the first quarter of 1885 is about settled.

I beg to congratulate you on the advanced work of your office, and to repeat my assurance of earnest co-operation in expediting your work of settling our accounts.

Mr. R. M. Kelly, Louisville agency, writes:

It is very gratifying to have our accounts so promptly taken up for examination as they are now. \* \* \* I have suffered loss in more than one case of overpayment because of delay in settling my accounts in the Third Auditor's Office.

Mr. William H. H. Davis, Philadelphia agency, writes:

I am very glad to know that the Third Auditor's Office will in future expedite the settlement of pension agents' accounts. Reform in this particular I consider very desirable.

Mr. E. Ferguson, Milwaukee agency, writes:

Please accept my congratulations on the success of your efforts to bring your office up to its current work. I fully appreciate its importance both to myself and all concerned, of a prompt settlement of these (pension agents') accounts.

Reference to the annual reports of this office shows that this work has been accumulating since 1876, and that notwithstanding the force employed has been increased from time to time, the close of the fiscal year 1885 found about three quarter millions of unexamined vouchers.

ers on hand.\* This accumulation has been disposed of, the current work of the office has been reached and is promptly despatched. This has been accomplished with a largely reduced force, the force now employed in the examination of vouchers being 22 against 32 during the preceding fiscal year. In the re-examination of many old accounts, numbers of disallowances and suspensions, which have cumbered the accounts for years, were found not to have been errors of the pension agents in making the payments, but blunders of the auditing clerks in not giving proper credits, and about an equal number of disallowances have been made which were overlooked when the accounts were first examined. These errors belong to preceding administrations of the office, and attention is directed to them to show an inexcusable carelessness in the execution of the work. This is emphasized by the fact that at the time this work was done the average number of vouchers examined per clerk per year was 46,641, against 75,931 under the present management.

#### *Miscellaneous.*

In addition to the current work and bringing up that which was in arrears, revised settlements have been made in nearly all the old accounts which cumbered the books since 1861. In these credits amounting to \$8,583.43 have been allowed where suspensions and disallowances had been made through error or for technical reasons and the accounts brought down to a proper basis. The ex-pension agents and their sureties in these cases have been called upon to settle, and the sum of \$3,741.80 has been received, whilst other cases have been prepared for suit. With the aid of a type-writer the correspondence of the division is never delayed, and the time and services of one copyist are saved.

#### CLAIMS DIVISION.

The claims division is in a very satisfactory condition. It will be seen by reference to the table on page 22 that during the present fiscal year there were settled and disposed of 20,276 claims, involving \$11,290,446.24, against 3,690, involving \$2,568,955.28, settled and disposed of during the fiscal year ended June 30, 1885.

#### COLLECTION DIVISION.

The collection division also shows a gratifying improvement. In June, July, and September, 1885, I was surprised to find myself answering letters addressed to this office by the Quartermaster-General in 1883.

The act of July 4, 1864, provided for the adjustment of claims for quartermasters' stores and commissary supplies taken from loyal citizens in loyal States for the use of the United States Army. The vast majority of these claims were not supported by vouchers or receipts, but rested entirely upon *ex parte* testimony. As one check upon them, the Quartermaster-General and the Commissary-General have been in the habit of calling upon this office for examination of the accounts rendered by officers of those Departments in respect both to property taken from, or payments made to, the claimants. In many of the cases the claimants could only approximate to the dates of the taking of their property, and frequently could not give the names of the officers who

\* A comparative statement is herewith appended showing the number of unexamined vouchers at the close of each fiscal year since 1876. (See page 624.)

took it. As the Union armies were almost constantly upon the move in Tennessee and Kentucky—the States in which the great majority of this class of claims originated—and as payments upon vouchers (if issued) might have been made by officers at long distances, the examinations asked have generally covered voluminous accounts of a great number of officers and for long periods, and the burden of this labor has been correspondingly great. I am much gratified at the improvement which has been made. From being far in arrears at the commencement of the fiscal year, the work has been so brought up by great diligence that the examinations are now usually completed within one month from the receipt of the inquiries.

The number of payments found during the past fiscal year to have been made, fully indicates the necessity of continued close examination to prevent double payments being made by the Government.

During the year there were forwarded to the Second Comptroller for suit, with transcripts and briefs, 46 cases; amount realized during the fiscal year on account of suits heretofore instituted, \$7,945.21.

Of the 420 cases reported on hand July 1, 1885, as having been referred to the Collection Division for suit, an exhaustive inquiry failed in many of them to establish the financial responsibility of the delinquents, and in others even their existence; and without legislation they must continue to cumber the records of this office. The transcripts which have been forwarded to the Second Comptroller have been prepared only after such information has been received, as tended to show the responsibility of the debtors.

The entries on the register during the year were 4,255; accounts referred to, 195,123; letters written, 7,944; number of payments found in connection with the examination of quartermasters' accounts requested by the Quartermaster-General, 2,009; names of soldiers of the war of 1812 abstracted, 18,966; transcripts prepared for authentication, 101.

Abstracting the names of soldiers of the war of 1812 ceased in this division November 9, 1885, that work having been on that day transferred to the Miscellaneous Division.

The work of the division is as closely up at this time as the character of its business will permit, with the exception of answering inquiries from the Claims Division.

### HORSE CLAIMS DIVISION.

The horse claims division also shows a marked improvement. The comparative statement on page 23 gives the number of cases disposed of during the fiscal years 1884-'85 and 1885-'86. The figures make their own comment.

In the Horse Claims Division are examined and settled (1) claims for compensation for losses of horses and equipage sustained by officers and enlisted men engaged in the military service of the United States; and (2) claims for losses (sustained by any person) of horses, mules, oxen, wagons, sleighs, and harness, while said property was in the United States service by impressment or contract. The authority under and by which these classes of claims are settled, is the act of Congress of March 3, 1849, and the several acts amendatory thereof.

Prior to 1849, Congress had, by various laws, provided payment for private horses and equipments lost in the United States military service in the war of 1812, and in the various succeeding wars and expeditions against the Indians.

The act of March 3, 1849, was a general act, retroactive in its operation, and under it claims could be filed at any time. But on the 22d of June, 1874, Congress enacted that no claims "for horses and equipments lost by officers or enlisted men in the military service" should be "considered unless presented prior to the 1st day of January, 1876."

Notwithstanding the fact that claims of the class referred to, filed *after* the last above-mentioned date, could not be considered and passed upon by the accounting officers of the Treasury, 1,357 of such claims were filed during the ensuing seven years—the claimants evidently expecting that Congress would ultimately afford them some relief. Relief finally came in the act of January 9, 1883, which provided—

That the time for filing claims, \* \* \* which expired by limitation December 31<sup>st</sup> 1875, be \* \* \* extended to one year from and after the passage of this act; and that all such claims filed in the proper Department before the passage of this act shall be deemed to have been filed in time; \* \* \* and that all claims arising under the act of March 3, 1849, and all acts amendatory thereof, which shall not be filed in the proper Department within one year from and after the passage of this act, shall be forever barred.

This is the history, in brief, of the legislation by Congress affecting "horse claims."

Originally all horse claims were examined and considered in one of the subdivisions of the Miscellaneous Claims Division of this office. In 1869, however, the Horse Claims Division was established as a separate and distinct division, and continued to so exist until 1875, when it was abolished. All of the then undisposed of claims were turned back into the Miscellaneous Claims Division, where they were operated upon until 1877, when the State War and Horse Claims Division was created. Since June 30, 1885, the State War claims have been divorced from the horse claims, and once more the Horse Claims Division is in operation. The work in this division, preliminary to reporting a claim for allowance or rejection, consists in examining the testimony of the claimant and his witnesses on file in the case; the examination of certain military rolls and records on file in this office; the making of calls on the claimant, or his attorney, to furnish additional evidence needed; calls on the Adjutant-General, U. S. A., Surgeon-General, U. S. A., Second Auditor of the Treasury, and other officers of the Government—as each particular case may require—for reports made up from official records in the custody of those officers; and, finally, the examination of the reports and affidavits thus received.

After a claim has been allowed, and the balance found to be due to the claimant has been admitted and certified by the Second Comptroller, the claimant, or his attorney, is informed of the result, but the allowance remains unpaid until a specific appropriation has been made therefor by Congress.

At the commencement of each session of Congress a report is made to that body by the Secretary of the Treasury of all horse claims allowed by the accounting officers of the Treasury since the last meeting of Congress, or since the last report to Congress. An appropriation for paying the claims is subsequently made, following which drafts are issued by the United States Treasurer to the respective claimants, who then get their money—usually many months after their claims have been allowed and certified. Formerly it was the custom to pay *accrued claims*, including horse claims, out of the "permanent annual appropriations," but since the passage of the act of June 14, 1878, the manner of making payments is as just detailed.

Previous to the war of the rebellion, claims for compensation for the value of private horses and equipments lost in the United States military service had been filed in this office as follows:

For losses in the war of 1812, a large number not now ascertainable, but carefully estimated at 2,500. For losses in the Florida war, 4,494 claims. For losses in the Mexican war, 4,560 claims. For losses in the Oregon and Washington Indian war, 503 claims. From July, 1861, to December 31, 1875 (after which date the filing of claims was barred by the act of June 22, 1874), 18,336 claims were filed. From January 1, 1876, to January 9, 1883, 1,357 claims were filed, as hereinbefore noted; and then, under the operation of the act of January 9, 1883, there were filed, during the year next ensuing, 8,617 "declarations of loss," consisting of 7,761 *formal* and 856 *informal* claims.

Of these informal claims 309 have since been made formal, while the remaining 547 continue to lie dormant, awaiting action on the part of the claimants.

Whenever the necessary papers are filed in any one of these last-mentioned cases, the case is numbered and docketed, and then is ready for consideration in its turn as a *formal* claim.

#### RECAPITULATION.

Claims of the war of 1812.....	2,500
Claims of the Florida war.....	4,494
Claims of the Mexican war.....	4,560
Claims of the Oregon and Washington war.....	503
Claims filed from July, 1861, to December 31, 1875.....	18,336
Claims filed from January 1, 1876, to January 9, 1883.....	1,357
Claims filed from January 9, 1883, to January 9, 1884.....	7,761
Informal claims made formal since January 9, 1884.....	309
Total number of formal claims filed.....	39,820
Informal claims on file (June 30, 1886).....	547

Of the foregoing 39,820 claims, all had been disposed of on the 30th of June, 1886, except 8,415, and of this number perhaps 2,500 are for losses sustained *prior to the 13th of April, 1861*. Section 3480 of the Revised Statutes of the United States makes it "unlawful for any officer to pay any account, claim, or demand against the United States which accrued or existed prior to the 13th day of April, 1861, in favor of any person who promoted, encouraged, or in any manner sustained the late rebellion," &c. Nearly all of the last mentioned 2,500 claims are now "suspended," because of the inability of the claimants to prove their loyalty during the "late rebellion."

#### MILITARY DIVISION.

From an examination of the tabular statement of the military division, which includes the operations of the quartermaster's division and the subsistence and engineer divisions respectively, prior to their consolidation, it will be observed that 2,008 accounts, involving \$9,199,287.86, remained on hand June 30, 1885; 5,364 accounts, involving \$16,297,745.65, were received during the year; 4,877 accounts, involving \$19,510,726.79, were adjusted during the year; leaving accounts amounting to \$5,986,306.72 remaining on hand, being \$3,212,981.14 less than on June 30, 1885. In addition to the above, 777 supplemental settlements, involving \$271,876.26, were made; also, 6,735 property returns were settled, being 3,298 more than for the corresponding period of last year; 535,206 vouchers were examined, being 36,506 more than last year;

14,131 pages of manuscript were written, being 1,542 more than for the corresponding period of the preceding year; 776 balanced settlements were made during the year. Special notices were sent to 77 officers, the aggregate of whose indebtedness amounted to \$21,810.34; and in 40 cases balances aggregating \$3,853.92 were reported under the provisions of section 1766, Revised Statutes, for stoppage against officers' pay.

On the 10th of November last, I consolidated the quartermaster's division and the subsistence and engineer division into one, designated the military division. The more familiar I become with the intricacies of the military system of accountability in all its phases, the more convinced I am of the importance of having all the military accounts settled under the supervision of one chief, so that this office will be consistent with itself in ruling and practice. This, I am well convinced, was not the case prior to the consolidation of these two divisions. There had not been such a systematic record of the business of the subsistence and engineer division as the importance of the accounts required, and close scrutiny and the exercise of great patience were necessary to ferret out apparently trifling matters. The property returns of subsistence and engineer officers had not been examined in this office for several years prior to the present one; and as property returns are usually three or four times as voluminous as subsistence accounts, it will be seen at once that a great increase of labor on the part of the examiners was necessary, without a corresponding increase in results, so far as credit on the monthly reports of labor performed is concerned. In addition, it should be understood that the first accounts rendered under the provisions of the Army act of July 5, 1884, were taken up for settlement about the first of the fiscal year 1886; and the requirements of that act were so different from what had been the former mode of transacting Army business during a long series of years, that a greatly increased amount of labor was required to properly adjust them. This remark applies to both quartermaster's and subsistence accounts.

Owing to investigations being made by the Second Comptroller, no general service accounts have been adjusted since August of last year.

In order that the entire force should be familiar with the mode of adjustment, all the examiners were from time to time engaged on subsistence and engineer accounts; this, of course, prevented the adjustment of a larger number of accounts than otherwise would have been settled, but I am well satisfied that it was the proper course to pursue, as it enabled those clerks who have been employed in the subsistence and engineer division to realize the thoroughness of examination required to reach a complete audit of accounts; for it was found that adjustments of subsistence and engineer accounts had not been subjected to such rigid inspection, with reference to correctness and justness, as is necessary under existing laws and regulations. This will more readily appear from the fact that prior to the formation of the Military Division, scarcely any objection was ever noted against vouchers presented in subsistence and engineer accounts; and although the accounts presented are found to be made up in the mode which has prevailed for years, to the astonishment of the officers interested, thousands of vouchers, representing disbursements to the amount of \$2,890,396.80, have been suspended in the engineer accounts alone since the formation of the Military Division, such suspensions being a fraction more than 49 per cent. of the disbursements involved in the engineer accounts adjusted since the formation of the Military Division; and the suspensions in the subsistence accounts are nearly in the same proportion.



## MISCELLANEOUS DIVISION.

This division was formed November 10, 1885, and to it was assigned the adjustment and settlement of claims for reimbursement of pensions under section 4718, R. S.; abstracting and arranging the rolls of the war of 1812; recording, comparing, copying, indexing, and registering letters; copying and comparing miscellaneous papers, difference sheets, &c., and the proper filing of all accounts, papers, and records of the Auditor's Office.

The following is a consolidated report of the operations of this division from November 10, 1885, to the close of the fiscal year:

	Number.		Number.
<i>Reimbursement section.</i>		<i>Copying section.</i>	
Received from Pension Division, November 10, 1885	1, 167	(From Nov. 10, 1885, to June 30, 1886.)	
Received from November 10, 1885, to June 30, 1886	1, 194	Number of letters recorded	437
Disposed of from November 10, 1885, to June 30, 1886, viz	2, 361	Number of letters compared	433
Settled, and reported to Second Comptroller	*1, 074	Names indexed	43, 295
Rejected, and reported to Second Comptroller	526	Miscellaneous papers copied	21, 097
Rejected, and referred to Commissioner of Pensions (the deceased pensioner having left a widow or minor child)	71	Miscellaneous papers compared	22, 229
Under investigation by Secret Service	9	Miscellaneous papers registered	991
Now being prosecuted under section 5438, R. S. (presenting false claim)	4	Difference sheets copied	3, 505
On hand June 30, 1886	677	Difference sheets compared	2, 580
Total	2, 351	Difference sheets registered	575
Correspondence:		<i>War of 1812 section.</i>	
Letters received	2, 987	Names abstracted from November 10, 1885, to June 30, 1886	15, 540
Letters written	5, 510	<i>Files of Third Auditor.</i>	
Reimbursement vouchers examined	5, 772	New settlements added to files	15, 483
Transcripts sent out to agents	2, 303	Of this number are claims	5, 974
Blanks sent to claimants	1, 386	Relating to pensions	1, 974
		Money returns of quartermasters, commissaries, engineers, and signal officers	2, 391
		Property returns of above-named officers	5, 144
			15, 483

\* Amount allowed, \$50,514.20.

The files section of this division is causing some anxiety, because it is seen that, in the near future, the space now allotted to the files of this office will be inadequate, and I am at loss to know where the papers are to be deposited. During the year, 15,483 new settlements have been added to the files. Of this number 5,974 are claims, 1,974 relate to pensions, and 2,391 are money returns of quartermasters, commissaries, engineers, and signal officers. Five thousand one hundred and forty-four are property returns of these officers. The increase in bulk of papers is unprecedented, and in a few months I shall require more space than is now allotted to this office.

There are now in use in the files room 7,500 wooden boxes, and it is estimated that at least 6,000 more will be required for the papers that will be filed during the present fiscal year.

One hundred and thirty-eight volumes of Pension Abstracts have been bound and more than 200 volumes are now ready to bind. There are yet abstracts unbound, sufficient for 800 volumes.

## BOOK-KEEPER'S DIVISION.

The work in the book-keeper's division is in a satisfactory condition and does not call for any special comment.

## STATE WAR CLAIMS.

The investigation and settlement of State war claims include all claims filed in this office by the several States and Territories under various acts and resolutions of Congress for the costs, charges, and expenses incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed in aiding to suppress the late rebellion against the United States, 1861-'65, and all cases arising out of Indian hostilities and border invasions.

The following statement shows the condition of war claims, by States, from April 14, 1861, to June 30, 1886:

Name of State.	No. of claims filed.	Amount of claims filed.	Amount of claims allowed.	Amount of claims suspended and disallowed.	Amount of interest included in claims filed.
Maine.....	6	\$1,331,010 04	\$1,027,185 00	\$303,825 04	.....
New Hampshire.....	9	1,412,591 11	1,010,815 52	401,775 59	.....
Vermont.....	13	924,735 26	857,845 10	66,890 16	.....
Massachusetts.....	10	4,342,527 03	3,812,521 07	530,005 96	.....
Rhode Island.....	4	762,611 99	757,404 19	5,207 80	.....
Connecticut.....	11	2,291,135 03	2,154,447 20	136,687 83	\$41,363 83
New York.....	9	5,102,021 32	4,022,986 53	1,079,034 79	131,188 02
New Jersey.....	11	1,435,744 41	1,392,974 86	42,769 55	.....
Pennsylvania.....	13	3,538,886 17	3,210,971 69	327,114 48	.....
Delaware.....	2	78,185 83	31,988 96	46,196 87	.....
Maryland.....	4	179,126 49	133,140 99	45,985 50	.....
Virginia.....	2	54,089 41	48,469 97	5,619 44	.....
West Virginia.....	1	456,879 03	456,658 03	221 00	.....
Kentucky.....	15	4,794,715 99	3,415,344 40	1,379,371 59	973,701 62
Ohio.....	25	3,944,574 84	3,267,554 60	677,020 24	452,247 89
Michigan.....	9	1,203,751 34	846,087 76	357,663 58	320,487 81
Illinois.....	7	4,574,298 51	4,045,505 48	528,793 03	433,112 03
Wisconsin.....	9	1,141,793 81	1,046,770 80	95,023 01	.....
Indiana.....	11	3,410,239 36	2,593,788 96	816,450 40	606,889 41
Minnesota.....	11	444,986 91	435,671 73	9,315 18	.....
Iowa.....	8	1,094,513 94	1,058,748 29	35,765 65	.....
Missouri.....	4	10,094,949 96	7,455,421 43	2,639,528 53	.....
Nebraska.....	3	73,448 37	52,052 51	21,395 86	.....
Kansas.....	3	820,131 57	716,983 10	103,148 47	.....
Nevada.....	3	372,113 11	.....	372,113 11	229,897 37
Oregon.....	2	439,727 27	70,268 08	369,459 19	.....
California.....	1	4,441 33	4,142 82	298 51	.....
Colorado.....	1	55,238 84	55,238 84	.....	.....
Total.....	207	54,378,468 27	43,980,987 91	10,397,480 36	3,188,887 98

The State of Missouri filed a claim December 21, 1874, under act of Congress approved April 17, 1866, for the sum of \$2,382,132.67. This claim has been conditionally assumed, but not paid by the State. I am unable to find any authority for the settlement of the same.

Eight States have filed claims for a refund of interest.

The States of Nevada and Oregon have filed claims for expenses incurred in suppressing Indian hostilities, under act of Congress approved June 27, 1882, aggregating \$741,572.30. These claims have been referred to the Secretary of War for his action.

During the fiscal year ending June 30, 1886, but one clerk has been employed in the settlement of State claims, and he only for a period of

five months, beginning February 1, 1886. Seventeen cases have been disposed of, involving \$917,896.19, out of which sum \$63,131.72 was allowed the States of New York, Massachusetts, Pennsylvania, Ohio, and Nebraska.

I have found that these claims generally are of long standing, and it is my purpose to finally dispose of them during the present fiscal year, at least such of them as relate to the war of the rebellion.

While a full investigation has not been completed touching these claims, yet a cursory examination unfolds gross irregularities, arising out of absolute carelessness or willful perpetration of fraud. To illustrate in detail, I found, after a thorough examination of the claims of the State of Indiana, that, in round numbers, \$98,000 had been illegally allowed. The records of this office show that \$52,000 of this sum were in the year 1874 discovered and withheld from a credit found due the State; and, upon investigation now, \$46,000, made up from accounts allowed in excess of the vouchers presented, amounts allowed twice for the same service, and amounts allowed without vouchers, appear as a legitimate charge against the State.

In the matter of the claims of the State of Vermont, it appears that, for want of a proper system in keeping the accounts, large sums, amounting in the aggregate to \$225,254.29, have been, at various times since the close of the rebellion, paid the State, which, instead should have been applied to an indebtedness amounting to \$543,780.23, a charge against the State of Vermont on the books of the ordnance office of the War Department, being the money value of arms, equipments, &c., furnished by the United States during the years 1863 and 1864, which have never been returned or accounted for. I am informed that the State sold the greater portion of these arms, &c., to a foreign country, and deposited the proceeds, amounting to about \$170,000, in her treasury.

At this time the claims of the State of Iowa are receiving attention, but the examination is not sufficiently advanced to include a full report.

I am, however, warranted in stating that a considerable sum has been unlawfully paid the State growing out of reimbursements on account of advances to troops, the same service having been previously paid for by a United States paymaster.

It is at present uncertain what a complete investigation may develop with reference to the claims of the States generally, other than those claims already examined, but I shall continue the work until the whole field has been thoroughly explored.

On the 8th of June last a circular letter was addressed to the governors of the several States, requesting the presentation of further evidence, if it should be contemplated to offer any, in reply to outstanding differences, and asking final settlement of the claims in question.

### COMPENSATION OF CLERKS.

The compensation of clerks for the fiscal year ended June 30, 1885, was \$227,335.20; for the fiscal year ended June 30, 1886, the compensation was only \$208,076.63—a saving of \$19,307.57. This saving is explained by the fact that the services of quite a number of clerks were dispensed with, although the work has been considerably increased. In my estimate of the appropriation required for clerk hire for the next fiscal year, there is a reduction in the number of clerks, saving to the Government over the appropriation for the fiscal year ended June 30, 1885, \$27,540.

## ABSENCES OF CLERKS.

I present herewith a tabular statement showing the number of days that clerks in this office were absent, together with the number of sick days, during the fiscal years ended June 30, 1885, and June 30, 1886. This table serves to show that there has been a remarkable improvement in the health of the clerks during the last year as compared with the previous fiscal year, for which we should be truly thankful.

*Comparative statement of absences of clerks in the Third Auditor's Office during the fiscal years 1884-'85 and 1885-'86.*

Months.	1884-'85.		1885-'86.	
	Total number of days.	Sick days.	Total number of days.	Sick days.
July .....	595	270½	246½	62½
August .....	958	264	520	85½
September .....	789	134½	546½	21½
October .....	1,189	225	544½	55½
November .....	723	163½	262	26
December .....	693	168	506½	76½
January .....	140	68	128½	84
February .....	149	80	91½	55½
March .....	192	124	152	73½
April .....	236	112½	119½	37½
May .....	175	95	104½	18
June .....	167½	75	127	30
Total .....	6,016½	1,780	3,348½	626½

I give you herewith the operations of the several divisions of this office in tabular form, as reported to me by the several chiefs.

Very respectfully,

JNO. S. WILLIAMS,  
*Third Auditor.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

## APPENDIX.

## A.—STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE during the fiscal year ended June 30, 1886.

	Date.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office.	Carried to the "surplus fund" by warrants of the Secretary of the Treasury June 30, 1886.	Relief, indefinite, and transfer accounts closed by Secretary's warrants June 30, 1886.
The number of requisitions drawn by the Secretaries of War and Interior upon the Secretary of the Treasury is six thousand six hundred and twenty-four, amounting to \$86,822,688.60, and paid in the manner set forth out of the following appropriations, viz:								
Regular supplies, Quartermaster's Department	1883 and prior years, transfer account.			\$1,234 82	\$1,234 82	\$1,654 25		\$419 43
Do.	1883 and prior years.					5,698 21	\$5,698 21	
Do.	1884.		\$827 76	72 00	899 76	39 27	77,024 22	
Do.	1885.	\$18,350 00	9,398 28	5,179 22	32,927 50	111,658 79		
Do.	1886.	2,852,926 51	5,708 93		2,858,635 44	104,581 11		
Incidental expenses, Quartermaster's Department.	1883 and prior years, transfer account.			374 23	374 23	467 27		93 04
Do.	1883 and prior years.					1,977 54	1,977 54	
Do.	1884.		222 00	102 40	324 40	781 93	9,476 50	
Do.	1885.		1,110 83	149 40	1,260 23	2,668 60		
Do.	1886.	687,047 69	528 84	2,266 95	689,843 48	5,634 85		
Barracks and quarters, Quartermaster's Department.	1883 and prior years, transfer account.			689 52	689 52	2,182 51		1,492 99
Do.	1883 and prior years.					735 15	735 15	
Do.	1884.		9 50	90 00	99 50	582 54	1,106 24	
Do.	1885.	85 65	1,089 27	223 50	1,398 42	5,206 65		
Do.	1886.	674,647 04	412 08		675,059 12	59 12		
Army transportation	1878 and prior years.		783 35		783 35			
Do.	1883 and prior years, transfer account.			20,884 16	20,884 16	22,496 47		1,612 31
Do.	1883 and prior years.					1,968 65	1,968 65	
Do.	1884, transfer account.					1,459 95		1,459 95
Do.	1884.		111,926 72	2,640 10	114,566 82	1,207 90		
Do.	1885.	14,573 28	31,503 62	138 07	46,214 97	46,198 30		
Do.	1886.	2,686,364 40	226,075 72	1,390 71	2,913,830 83	14,645 26		
Army transportation, Pacific Railroads	1883 and prior years.		29,026 76		29,026 76			29,026 76
Do.	1884.		108,569 88		108,569 88			108,569 88
Do.	1885.		272,978 26		272,978 26			272,978 26
Do.	1886.		109 17		109 17			109 17

Fifty per cent. of arrears of Army transportation due certain land-grant railroads.	1881 and prior years.	12 48	12 48		
Do	1884	12,407 77		12,407 77	21,289 42
Do	1885	51,468 85	65 88	51,534 73	
Do	1886	48,395 54		48,395 54	
Clothing, camp and garrison equipage	1883 and prior years, transfer.			14 53	14 53
Do	1883 and prior years.			1,478 34	1,478 34
Do	1884	92 00	9 68	101 68	16,881 18
Do	1885	83,501 71	36 37	83,538 08	83,643 28
Do	1886	1,323,664 23		1,323,664 23	73,982 69
Horses for cavalry and artillery	1883 and prior years, transfer.			373 12	373 12
Do	1883 and prior years.			685 00	685 00
Do	1884		560 00	560 00	362 92
Do	1885	1,539 37		1,539 37	1,999 56
Do	1886	185,078 32		185,078 32	5,078 38
National cemeteries.	1883 and prior years.			1 00	1 00
Do	1884			2 00	80 17
Do	1885	2,310 00	118 62	2,423 62	865 44
Do	1886	99,864 39	4 73	99,869 12	
Pay of superintendents of national cemeteries	1884				642 50
Do	1885		40 00	40 00	185 01
Do	1886	60,211 49		60,211 49	
Construction and repair of hospitals	1883 and prior years.			18 25	18 25
Do	1884		17 00	17 00	1 10
Do	1885	340 56	41 85	382 41	2,668 71
Do	1886	99,969 77		99,969 77	125 82
Signal Service	1883 and prior years.			23 03	23 03
Do	1884			65 38	529 77
Do	1885	300 00		300 00	44
Do	1886	5,450 00		5,450 00	
Signal Service, regular supplies	1884				5,468 48
Do	1885	544 68	321 81	866 49	1,872 18
Do	1886	58,638 28		58,638 28	7 73
Signal Service, incidental expenses	1884				406 74
Do	1885			531 29	
Do	1886	1,895 00		1,895 00	
Signal Service, barracks and quarters	1884		1,311 80	1,311 80	1,431 78
Do	1885			127 18	
Do	1886	85,608 00		85,608 00	9 67
Signal Service, transportation	1884		1,001 53	1,011 38	13,576 72
Do	1885		812 44	828 44	4,292 92
Do	1886	24,005 00	3,241 74	27,246 74	
Signal Service, clothing, &c.	1884		4 63	4 63	17,896 05
Do	1885			389 08	
Do	1886	2,873 89		2,873 89	11 87
Observation and report of storms.	1883 and prior years.			19,888 67	19,888 67
Do	1884		471 94	471 94	5 58
Do	1885	45,438 82		45,438 82	3,075 24
Do	1886	195,500 00		195,500 00	93 89

**A.—STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE, &c.—Continued.**

	Date.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office.	Carried to the "surplus fund" by warrants of the Secretary of the Treasury June 30, 1886.	Relief, indefinite, and transfer accounts closed by Secretary's warrants June 30, 1886.
Construction, maintenance, and repair of military-telegraph lines.	1883 and prior years					\$236 20	\$236 20	
Maintenance and repair of military-telegraph lines	1884 and prior years		\$31 88		\$31 88			
Do	1884		4 00		4 00		1,444 54	
Do	1885	\$1,800 00		\$81 19	1,881 19	1 15		
Do	1886	23,705 00	30 00	62 92	23,797 92	5 23		
Military post for protection of the Rio Grande frontier.						67		
Army depot building at Saint Paul, Minn.		29,944 50	55 50		30,000 00			
Roads on Fort Leavenworth military reservation.		10,000 00			10,000 00			
Headstones for graves of soldiers in private cemeteries.		1,985 00	3,731 72		5,716 72	4 41		
Road from Springfield to the national cemetery, Missouri.		21,450 00			21,450 00			
Fort Gratiot cemetery, Michigan		2,976 00			2,976 00	101 75		
Carson City cemetery, Nevada						512 50		
Military posts		220,000 00			220,000 00	3 91		
Military post at Fort McKinney, Wyo.						206 00		
Military post near the northern boundary of Montana.						25		
Establishing signal stations on Island of Nantucket.		40,000 00			40,000 00			
Army and Navy hospital, Hot Springs, Ark.		12,500 00			12,500 00			
Monument, Baxter Springs cemetery, Kansas		4,000 00			4,000 00			
Observation and exploration in the Arctic regions.			1,250 00		1,250 00	289 71		
Repair of submarine cable, Block Island Bay.	Act March 26, 1886	5,000 00			5,000 00			
Transportation of officers and their baggage	1871 and prior years, transfer.					23 30		\$23 30
Do.	1871 and prior years					195 62	195 62	
Refund to State of Georgia for money expended for common defense in 1777.	Act March 3, 1883			35,555 42	35,555 42			
Constructing jetties, &c., at South Pass, Mississippi River.	Act May 13, 1879		125,000 00		125,000 00			125,000 00
Purchase of old Produce Exchange building and site, New York City.	No limit	250,000 00			250,000 00			
Remodeling old Produce Exchange building, New York City.	No limit	17,177 00			17,177 00			
Rogue River Indian war	Prior to July 1, 1882.		237 1		237 14	100 00		

Horses, &c., lost in the military service, act March 3, 1849.	Prior to July 1, 1880.	127 06		127 06			
Do.	Prior to July 1, 1882.	240 00		240 00	240 00		
Funeral expenses of General U. S. Grant.	Act March 26, 1886.	6,303 75	13,039 44	19,343 19			
Claims for quartermaster stores and commissary supplies, act July 4, 1864.	Act March 11, 1878.	110 00		110 00			
Do.	Act March 1, 1881.	10 00		10 00			
Do.	Act July 5, 1884.	371 25		371 25			
Do.	Act February 20, 1886.	223,895 26		223,895 26			
Do.	Act May 17, 1886.	282,766 86	77 06	282,843 92			
Removing sunken vessels or craft obstructing or endangering navigation.	Indefinite.	47,036 30		47,036 30	3,402 91		43,633 39
Operating and care of canals and other works of navigation.	Indefinite.	233,875 00		233,875 00	3,000 00		230,875 00
Fort Scammel, Portland Harbor, Maine.	No limit	181 30		181 30			
Fort Pulaski, Savannah River, Georgia.	No limit	34 43		34 43			
Fort Saint Philip, Mississippi River, Louisiana.	No limit	9 33		9 33			
Survey of northern and northwestern lakes.	1883 and prior years.				286 30	286 30	
Do.	1884.					233 15	
Do.	1885.				4 19		
Do.	1886.	2,085 13		2,085 13			
Engineer depot at Willets Point, N. Y.	1886.	5,500 00		5,500 00			
Current and ordinary expenses, Military Academy.	1883 and prior years.				1,709 40	1,709 40	
Do.	1884.				1,990 52	1,990 52	
Do.	1885.				2,780 74		
Do.	1886.	48,820 00		48,820 00			
Miscellaneous items and incidental expenses, Military Academy.	1884.					219 88	
Do.	1885.				173 52		
Do.	1886.	15,620 00		15,620 00			
Buildings and grounds, Military Academy.	1884.					3 05	
Do.	1886.	14,317 14		14,317 14			
Torpedoes for harbor defenses.	1886.	70,200 00		70,200 00			
Preservation and repair of fortifications.	1883 and prior years.				50 00	50 00	
Do.	1884.				34 63	6,985 08	
Do.	1885.				1,145 73		
Do.	1886.	94,665 22		94,665 22			
Surveys and reconnaissances in military divisions and departments.	1885.				426 01		
Do.	1886.	1,000 00		1,000 00			
Testing flume invented by M. J. Adams.	No limit				58 74		
Purchase of sites for sea-coast defenses.	No limit				100 28		
Batteries in Portsmouth Harbor, New Hampshire.	No limit	512 32		512 32			
Contingencies of fortifications.	No limit	9,993 71		9,993 71			
Fort Marion, Florida.	No limit	1,300 00		1,300 00			
Survey of Gettysburg battle-field.	No limit	1,000 00		1,000 00			
Survey of boundary lines between Indian Territory and Texas.	No year	1,000 00		1,000 00			
Improvement of rivers and harbors.	Act January 31, 1885.	2,500 00		2,500 00			
Subsistence of the Army.	1883 and prior years, transfer.	3,947,127 37	5 15	2,055 03	3,949,187 55	241,801 45	
Do.	1882 and prior years.		21 00	568 94	568 94	3,702 43	3,183 49



**A.--STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE, &c.—Continued.**

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REPORT ON THE FINANCES.

	Date.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office.	Carried to the "surplus fund" by warrants of the Secretary of the Treasury June 30, 1886.	Relief, indefinite, and transfer accounts closed by Secretary's warrants June 30, 1886.
Subsistence of the Army.....	1883 and prior years.....					\$3,829 19	\$3,829 19	
Do.....	1884, transfer.....					107 74		\$107 74
Do.....	1884.....		\$94 50	\$171 24	\$265 74	2,181 11	471,810 13	
Do.....	1885.....	\$5,000 00	97 09	221 10	5,318 19	29,247 49		
Do.....	1886.....	1,665,150 00	540 30		1,665,690 30	8,032 54		
Signal Service, subsistence.....	1884.....		1,906 00		1,906 00	12,096 25	11,080 94	
Do.....	1885.....			707 23	707 23	587 25		
Do.....	1886.....	141,000 00		1,055 62	142,655 62			
Support of military prison at Fort Leavenworth, Kans.....	1884.....						1,348 32	
Do.....	1885.....					2,550 85		
Do.....	1886.....	85,367 76			85,367 76			
Army pensions.....	1882 and prior years, transfer.....			18,222 96	18,222 96	9,487 79		8,735 17
Do.....	1882 and prior years.....					27,544 56	27,544 56	
Do.....	1885, transfer.....					19,052 13		19,052 13
Do.....	1885.....		11,626 03		11,626 03	2,031,685 07		
Do.....	1886.....	*67,593,000 00	86,399 27		*67,679,399 27	*3,486,035 27		
Pay and allowances, Army pensions.....	1883 and prior years, transfer.....			9,032 42	9,032 42	692 36		8,340 06
Do.....	1883 and prior years.....					61 90	61 90	
Do.....	1884.....			30,854 77	30,854 77	103 43	1,311 11	
Do.....	1885, transfer.....					952 35		952 35
Do.....	1885.....	38,000 00	88 88	5,996 73	44,085 61	29,205 23		
Do.....	1886.....	*376,200 00			*376,200 00	*55,534 52		
Fees of examining surgeons, Army pensions.....	1883 and prior years, transfer.....			3,521 25	3,521 25	592 00		2,929 25
Do.....	1882 and prior years.....					12 00	12 00	
Do.....	1883 and prior years.....					11 00		
Do.....	1883.....			4,653 20	4,653 20		6,731 61	
Do.....	1883 and 1884.....						1 00	
Do.....	1884.....			6,213 98	6,213 98	4,650 20	82,893 79	
Do.....	1885.....	29,600 01			29,600 00	11,842 26		
Do.....	1886.....	*549,000 00			*549,000 00	*59,063 39		
Contingent expenses of agents, Army pensions.....	1883 and 1884.....						3,272 57	
Do.....	1884.....						8 13	
Arrears of Army pensions.....	No year.....	85,500 00	146 26		85,646 26	179,124 34		
Fees for vouchers, arrears of Army pensions.....	No year.....	25 00			25 00	200 40		

Relief of Lady Franklin Bay expedition to the arctic regions.	Joint resolution February 13, 1884.	161 00	161 00	161 00
Relief of Frances E. Stewart, administratrix of Michael S. Stewart, deceased.	Act March 11, 1886.	3, 160 50	3, 160 50	3, 160 50
Relief of Lizzie D. Clarke, widow of Thomas L. Clarke.	Act March 29, 1886.	60, 000 00	60, 000 00	60, 000 00
Relief of Edward Fenelon.	Act May 29, 1886.	8, 627 98	8, 627 98	8, 627 98
Relief of sufferers by loss of steamer J. Don Cameron.	Act February 25, 1885.	1, 946 07	1, 946 07	1, 946 07
Total		84, 921, 281 34	1, 732, 608 32	168, 798 94
			86, 822, 688 60	6, 798, 250 33
				831, 657 25
				932, 826 87

\* \$850,000, amount of requisition No. 3980, dated July 17, 1885, charged on the books of this office to A. T. Wilkoff, late pension agent at Columbus, Ohio, as follows: Army pensions, 1886, \$800,000; pay and allowances, Army pensions, 1886, \$10,000; and fees of examining surgeons, Army pensions, \$40,000; but the draft was not sent to him, and the amount named was deposited to his credit by the Treasurer of the United States and covered back into the Treasury.

THIRD AUDITOR.

## B.—SUMMARY STATEMENT OF THE WORK OF THE DIFFERENT DIVISIONS OF THE OFFICE.

## CLAIMS DIVISION.

*Claims received and disposed of, year ending June 30, 1886.*

Nature of claims, &c.	Number.	Amount claimed.	Amount allowed.
<i>Miscellaneous claims.</i>			
On hand July 1, 1885.....	22, 239	\$9, 470, 501 21	.....
Received during year.....	7, 623	3, 563, 445 69	.....
Total.....	29, 862	13, 033, 946 90	.....
Disposed of during year.....	20, 210	10, 734, 693 95	\$2, 097, 486 56
On hand June 30, 1886.....	9, 652	2, 299, 252 95	.....
<i>Lost vessels, &amp;c. (act of March 3, 1849).</i>			
On hand July 1, 1885.....	59	579, 414 51	.....
Received during year.....	.....	.....	.....
Total.....	59	579, 414 51	.....
Disposed of during year.....	41	552, 659 51	.....
On hand June 30, 1886.....	18	26, 755 00	.....
<i>Oregon and Washington Indian war claims of 1855 and 1856.</i>			
On hand July 1, 1885.....	700	7, 772 24	.....
Received during year.....	44	10, 916 34	.....
Total.....	744	18, 688 58	.....
Disposed of during year.....	25	3, 092 78	2, 729 79
On hand June 30, 1886.....	719	15, 595 80	.....

*Comparison between years ending respectively June 30, 1885, and June 30, 1886.*

Claims.	Years.	On hand at commencement of year.		Received during the year.	
		Number.	Claimed.	Number.	Claimed.
Miscellaneous claims.....	1884-'85	21, 620	\$9, 389, 571 31	4, 259	\$2, 512, 464 24
	1885-'86	22, 239	9, 470, 501 21	7, 623	3, 563, 445 69
Claims for lost vessels, &c.....	1884-'85	83	713, 493 45	None.	.....
	1885-'86	59	579, 414 51	None.	.....
Oregon and Washington Indian war claims	1884-'85	702	8, 814 38	26	2, 299 86
	1885-'86	700	7, 772 24	44	10, 916 34

Claims.	Years.	Disposed of during the year.			On hand at end of year	
		Number.	Claimed.	Allowed.	Number.	Claimed.
Miscellaneous claims.....	1884-'85	3, 640	\$2, 431, 534 34	\$1, 213, 789 78	22, 239	\$9, 470, 501 21
	1885-'86	20, 210	10, 734, 693 95	2, 097, 486 56	9, 652	2, 299, 252 95
Claims for lost vessels, &c.....	1884-'85	24	134, 078 94	74, 206 61	59	579, 414 51
	1885-'86	41	552, 659 51	None.	18	26, 755 00
Oregon and Washington Indian war claims.	1884-'85	28	3, 342 00	2, 296 55	700	7, 772 24
	1885-'86	25	3, 092 78	2, 729 79	719	15, 595 80

## COLLECTION DIVISION.

	Inquiries from Quartermaster-General's Office.	Pension and bounty cases, war of 1812.	Requests from Secretary of Treasury for certified copies of papers.	Inquiries from Claims Division.	Miscellaneous inquiries.
On hand July 1, 1885 .....	2,004	10	4	326	55
Received during the year .....	2,132	544	353	681	303
Totals .....	4,136	554	357	1,007	358
Work accomplished during the year fiscal .....	3,994	553	354	860	339
On hand July 1, 1886 .....	142	1	3	147	19

## HORSE CLAIMS DIVISION.

Claims.	Number.	Amount.
Claims on hand June 30, 1885 .....	11,040	\$1,691,565 43
Recorded during the fiscal year .....	150	23,530 02
Reconsidered during the fiscal year .....	38	5,517 50
Total .....	11,228	1,720,612 95
Reported allowed during the fiscal year .....	1,895	232,393 08
Reported disallowed on the above 1,895 claims .....		42,712 84
Reported rejected during the fiscal year .....	918	120,005 28
Total disposed of .....	2,813	395,111 20
Deducting claims disposed of, there remain on hand June 30, 1886 .....	8,415	1,325,501 75
Number of pieces of mail received during the year .....		15,369
Number of letters written during the year .....		14,571
Briefs prepared .....		1,372
Clerks employed .....		

Comparison between the fiscal years ending, respectively, June 30, 1885, and June 30, 1886.

	1885.		1886.	
	Claims.	Amounts.	Claims.	Amounts.
On hand at beginning of year .....	11,523	\$1,768,573 53	11,040	\$1,691,565 43
Recorded during the year .....	375	54,260 25	150	23,530 02
Reconsidered during the year .....	77	12,224 40	38	5,517 50
Total .....	11,975	1,835,060 18	11,228	1,720,612 95
Allowed during the year .....	834	107,213 45	1,895	232,393 08
Disallowed on the above claims .....		19,304 35		42,712 84
Rejected during the year .....	101	16,976 95	918	120,005 28
Total disposed of .....	935	143,494 75	2,813	395,111 20
Increase of 1886 over 1885 .....			1,873	251,616 45

## REPORT ON THE FINANCES.

## MILITARY DIVISION.

Money accounts.	On hand.		Received.		Settled.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermaster accounts .....	757	\$2,548,563 83	2,408	\$7,611,704 86	2,366	\$8,602,922 72
Engineer accounts .....	379	5,552,337 19	603	5,840,645 53	542	8,278,334 98
Subsistence accounts .....	821	715,081 65	2,237	2,449,305 03	1,908	2,190,530 33
Signal accounts .....	51	383,305 19	116	396,090 23	61	438,993 76
Total .....	2,008	9,199,287 86	5,364	16,297,745 65	4,877	19,510,726 79

Money accounts.	Unsettled.		Supplemental.		Property returns.			
	No.	Amount.	No.	Amount.	On hand.	Re-ceived.	Settled.	Unsettled.
Quartermaster accounts .....	799	\$1,557,345 97	720	\$262,298 70	235	3,768	3,601	402
Engineer accounts .....	440	3,114,647 74				1,223	640	583
Subsistence accounts .....	1,150	973,856 35	56	9,577 56	486	1,446	1,287	645
Signal accounts .....	106	340,456 66			405	910	1,207	108
Total .....	2,495	5,986,306 72	776	271,876 26	1,126	7,347	6,735	1,738

## Recapitulation.

	No.	Amount.
Money accounts:		
On hand per last report .....	2,008	\$9,199,287 86
Received .....	5,364	16,297,745 65
Supplemental settlements .....	776	271,876 26
Total .....	8,148	25,768,909 77
Money accounts:		
Regular settlements reported .....	4,877	19,510,726 79
Supplemental settlements reported .....	776	271,876 26
Total .....	5,653	19,782,603 05
Remaining on hand .....	2,495	5,986,306 72

Letters written .....	8,101
Vouchers examined .....	535,206
Pages MSS. written .....	14,131
Clerks employed .....	24
Average number of officers rendering accounts and returns during the fiscal year 1886:	
Quartermasters, 600; articles borne on returns .....	692
Engineer, 40; articles borne on returns .....	1,117
Subsistence, 450; articles borne on returns .....	416
Signal, 190; articles borne on returns .....	1,023

## When the unsettled accounts were received.

	Quartermaster.	Engineer.		Subsistence.		Signal.		1886.	Total.
	1886.	1885.	1886.	1885.	1886.	1884.	1885.		
January .....	30		48		112			8	198
February .....	40		49		212			2	303
March .....	153		58		188		5	1	405
April .....	95		34		153		1	8	291
May .....	206		72		148		3	16	445
June .....	275		23		142		1	11	452
July .....									
August .....									
September .....		93					20		113
October .....						1			1
November .....		19		82		3	10		114
December .....		44		113			16		173
Total .....	799	156	284	195	955	4	56	46	2,495

## PENSION DIVISION.

*Accounts of pension agents, and amounts involved, on hand July 1, 1885, received and audited during the fiscal year, and remaining unsettled June 30, 1886.*

	Army pensions.		Arrears of pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1885 .....	174	\$45,222,434 22	178	\$25,044 51	352	\$45,247,478 73
Accounts received during fiscal year .....	229	63,895,255 54	192	40,950 30	421	63,936,205 84
Total .....	403	109,117,689 76	370	65,994 81	773	109,183,684 57
Accounts reported to Second Comptroller .....	342	96,671,340 73	342	58,136 42	684	96,729,477 15
Accounts remaining unsettled June 30, 1886 .....	61	12,446,349 03	28	7,858 39	89	12,454,207 42
	403	109,117,689 76	370	65,994 81	773	109,183,684 57

*Miscellaneous accounts received and audited during the fiscal year.*

	No.	Amount.
Claims for reimbursement, under section 4718, Revised Statutes .....	511	\$38,127 14
Claims for lost, destroyed, and canceled pension checks .....	217	15,555 90
	728	53,683 13

Notifications of issue of original pension certificates recorded .....	40,546
Notifications of issue of increase pension certificates recorded .....	30,691
Notifications of issue of restoration pension certificates recorded .....	2,219
Notifications of issue of reissue pension certificates recorded .....	5,675
Notifications of issue of arrears pension certificates recorded .....	90
Transfers noted on rolls .....	1,321
Changes noted on rolls .....	8,669
Corrections noted on rolls .....	15,993
Pension vouchers examined .....	1,912,294
Payments entered on rolls .....	1,996,421
Pages of abstract added .....	64,501
Pages of miscellaneous copied .....	4,283
Vouchers withdrawn from files .....	10,486
Letters received and registered .....	8,250
Letters written .....	9,075
Letters copied .....	3,067
Letters indexed .....	15,272
Pension checks verified before payment, involving \$18,505.81 .....	497
Certificates of deposit designated for listing, involving \$5,791,878.34 .....	528
Average number of clerks employed .....	41

## REPORT ON THE FINANCES.

*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.		Reported to Comptroller.	
	Number.	Amount.	Number.	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 89
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	28,708,332 26	788	26,431,956 71
1875 .....	798	29,572,855 54	619	19,888,428 52
1876 .....	741	28,348,161 99	1,150	48,433,036 92
1877 .....	834	27,899,359 30	952	34,067,985 43
1878 .....	538	33,194,149 18	715	24,133,591 52
1879 .....	256	26,123,111 64	281	25,765,870 58
1880 .....	547	61,010,132 95	277	31,169,748 01
1881 .....	449	50,666,841 54	555	54,973,659 39
1882 .....	455	50,191,885 62	416	37,528,064 66
1883 .....	1,796	55,131,872 60	1,773	41,665,163 29
1884 .....	1,868	57,671,129 86	1,819	49,521,153 00
1885 .....	1,862	68,264,445 43	1,874	95,106,144 35
1886 .....	1,149	63,989,888 97	1,412	96,783,160 28
Total .....	15,833	730,259,142 62	15,744	717,804,935 20
Deduct amount reported to Comptroller .....	15,744	717,804,935 20		
Remaining on hand June 30, 1886 .....	89	12,454,207 42		

*Comparative statement showing number of vouchers paid by agents, number received at this office, and number examined during each fiscal year, with number on hand unexamined at the close of each year since the consolidation of agencies, July 1, 1877.*

	Number of vouchers paid by agents.	Number of vouchers re- ceived.	Number of vouchers ex- amined.	Number of vouchers un- examined at close of year.
On hand unexamined July 1, 1877 .....		243,692		243,692
Fiscal year—				
1878 .....	874,369	873,846	867,157	250,381
1879 .....	830,734	835,547	968,151	117,737
1880 .....	957,548	935,239	832,890	220,086
1881 .....	979,811	975,911	759,773	436,224
1882 .....	1,037,467	1,035,120	828,175	643,169
1883 .....	1,143,612	1,123,700	971,872	794,997
1884 .....	1,226,119	1,200,649	1,154,811	840,835
1885 .....	1,284,367	1,353,480	1,620,850	573,465
1886 .....	1,375,959	1,370,933	1,912,294	32,104
Total .....	9,709,986	9,948,117	9,916,013	
Deduct number examined .....		9,916,013		
Unexamined June 30, 1886 .....		32,104		

**C.—AMOUNTS DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1886, as shown by their ACCOUNTS-CURRENT.**

H. Ex. 2—40

Agency.	Agent.	Invalids.	Widows.	Minors.	Dependent relatives.	War of 1812.		Surgeons.	Pay and allowance.			Total.
						Survivors.	Widows.		Salary.	Clerk-hire.	Contingent.	
Augusta, Me	Selden Connor	\$1,050,955 88	\$134,862 82	\$10,268 84	\$187,786 52	\$11,620 79	\$72,286 41	\$11,998 05	\$3,000 00	\$2,665 34	\$1,923 75	\$1,487,367 90
Do	John D. Anderson	342,412 21	57,306 64	9,842 07	97,330 99	3,312 00	30,123 74	500 00	1,000 00	868 00	1,041 43	543,435 08
Boston, Mass	D. W. Gooch								228 89	1,117 43	5 50	1,411 82
Do	Benjamin F. Peach, jr.	2,347,234 84	648,722 06	37,827 54	413,019 86	10,845 88	103,184 43	17,460 80	3,711 10	7,965 96	3,578 63	3,593,051 10
Chicago, Ill	Ada C. Sweet	1,065,476 96	151,008 75	32,128 74	88,083 04	1,583 73	15,345 88	9,905 70	1,000 00	3,705 07	1,095 71	1,369,333 58
Do	Marian A. Mulligan	3,295,894 70	554,658 83	102,223 28	335,589 81	3,896 80	49,199 50	29,000 00	3,000 00	10,727 97	3,928 79	4,388,119 68
Columbus, Ohio	A. F. Wikoff								333 33	310 00	320 42	963 75
Do	G. H. Bargar	4,382,365 62	922,507 24	124,923 38	617,793 05	11,333 47	119,813 10	59,765 20	3,666 67	13,009 23	7,360 76	6,262,537 72
Concord, N. H	Thomas P. Cheney	1,622,252 88	237,207 31	19,955 75	319,688 29	7,496 54	56,759 84	12,299 75	4,000 00	5,095 80	3,325 14	2,288,080 60
Des Moines, Iowa	Jacob Rich	2,537,924 22	230,573 32	59,416 05	175,636 79	2,516 00	26,196 68	37,995 11	3,355 55	4,719 67	3,283 80	3,131,617 19
Do	C. S. Lake	646,636 23	85,997 09	10,000 15	50,198 96	744 00	9,298 00	500 00	644 45	965 00	1,533 48	806,517 36
Detroit, Mich	Samuel Post	731,591 43	73,527 19	10,525 95	72,639 18	1,839 47	9,473 07	25,448 05	1,666 67	2,602 30	2,201 00	931,514 31
Do	Robert McKinstry	1,646,264 10	208,522 18	30,993 57	193,816 47	4,664 27	31,609 62	7,499 05	2,333 33	4,305 64	3,093 89	2,138,102 12
Indianapolis, Ind	Fred. Knefer	1,141,081 75	168,397 63	35,959 76	77,809 45	1,539 59	13,510 40	58,159 91	1,255 56	3,291 00	2,186 57	1,503,191 62
Do	C. A. Zollinger	3,036,490 70	496,625 44	87,108 72	298,561 45	4,245 19	47,768 30	11,942 10	2,744 44	10,209 76	3,752 65	3,999,448 75
Knoxville, Tenn	H. R. Gibson								55 55	425 00	73 82	534 07
Do	R. L. Taylor	2,025,093 29	545,890 48	94,835 93	294,323 66	26,310 12	372,269 04	20,999 67	3,944 45	6,860 14	2,790 67	3,393,317 45
Louisville, Ky	R. M. Kelly	800,821 00	160,996 10	36,175 82	153,687 49	2,282 13	27,389 08	7,873 25	2,666 66	2,030 23	857 98	1,194,729 74
Do	D. C. Buell	569,526 07	141,741 56	23,852 36	82,796 65	1,800 00	28,354 00	4,000 00	1,333 34	1,031 24	815 10	855,250 32
Milwaukee, Wis	Edward Ferguson	1,620,491 03	161,918 13	46,749 13	141,490 62	2,995 74	12,392 81	24,999 35	2,666 66	3,864 82	2,696 05	2,020,204 34
Do	Alfred B. Judd	1,224,355 33	151,512 66	13,083 68	145,545 18	2,160 00	12,102 67	500 00	1,333 33	2,167 91	2,316 30	1,555,067 66
New York, N. Y	Charles R. Coster	886,224 83	234,540 90	16,325 99	140,129 82	3,921 07	34,654 41	8,559 51	2,333 33	4,462 23	4,457 57	1,335,609 66
Do	Franz Sigel	833,833 66	231,469 44	13,957 10	171,895 51	3,336 00	37,412 67	5,968 17	1,666 67	4,446 98	3,690 16	1,307,685 36
Philadelphia, Pa	A. Wilson Norris								55 55	161 00		216 55
Do	Wm. W. H. Davis	1,983,192 20	529,714 98	50,819 33	402,053 31	2,992 54	45,688 00	22,934 00	3,944 45	9,082 54	2,197 55	3,052,638 60
Pittsburgh, Pa	Russell Errett	2,138,006 29	359,027 03	34,032 66	45,555 72	4,257 86	42,450 54	18,999 28	4,000 00	6,159 92	4,859 51	3,084,348 81
San Francisco, Cal	Henry Cox	31,340 37	1,750 54	2,514 67	2,109 07	24 00	1,675 74	565 00	611 11	190 17	154 36	40,935 03
Do	T. H. Allen	394,106 97	40,600 56	14,266 78	16,790 94	1,368 00	9,226 27	2,497 00	3,388 89	2,222 83	1,138 99	485,607 03
Syracuse, N. Y	T. L. Poole	2,849,654 55	489,359 94	34,932 32	546,730 35	15,291 07	123,665 49	27,892 97	4,000 00	9,027 89	5,161 78	4,105,718 45
Topeka, Kans	N. A. Adams	2,006,379 97	222,339 97	76,017 98	101,980 25	2,879 47	25,166 68	27,856 58	2,000 00	4,514 62	1,673 87	2,470,809 28
Do	G. W. Glick	2,085,108 41	250,117 04	83,887 36	119,022 54	2,413 60	27,256 67	13,499 27	2,000 00	4,420 17	2,152 82	2,589,377 88
Washington, D. C	Sidney L. Willson	2,894,650 83	481,175 34	41,045 67	254,088 07	6,778 26	74,623 80	17,976 99	4,000 00	10,542 47	5,890 50	3,790,772 03
Total		46,239,366 32	7,972,070 97	1,152,169 78	5,978,303 04	144,389 59	1,458,896 44	487,614 76	71,999 98	143,156 38	79,597 83	63,727,535 04

THIRD AUDITOR.



**D.—TOTAL AMOUNT DISBURSED at EACH AGENCY during the year ended June 30, 1886, to ARMY PENSIONERS and EXAMINING SURGEONS, and ENTIRE EXPENSES of DISBURSING the SAME, with COST for each \$1,000 DISBURSED.**

Agency.	Disbursements.			Expenses.				Cost for each \$1,000 disbursed.
	Army pensions.	Arrears of pensions.	Total.	Salary.	Clerk-hire.	Contingent.	Total.	
Augusta, Me .....	\$2,020,306 46	\$1,289 67	\$2,021,596 13	\$4,000 00	\$3,531 34	\$2,065 18	\$10,496 22	\$5 19
Boston, Mass .....	3,577,795 41	3,131 14	3,580,926 55	3,999 99	9,083 39	3,584 13	16,667 51	4 65
Chicago, Ill. ....	5,733,985 72	5,481 81	5,739,467 53	4,000 00	14,433 04	5,024 50	23,457 54	4 08
Columbus, Ohio .....	6,238,501 06	3,265 80	6,241,766 86	4,000 00	13,319 23	7,681 18	25,000 41	4 01
Concord, N. H. ....	2,275,659 86	1,584 54	2,277,244 40	4,000 00	5,095 80	3,325 14	12,420 94	5 45
Des Moines, Iowa .....	3,923,632 60	3,153 95	3,926,786 55	4,000 00	5,684 67	4,817 28	14,501 95	3 69
Detroit, Mich. ....	3,053,413 60	755 29	3,054,168 89	4,000 00	6,907 94	5,294 89	16,202 83	5 31
Indianapolis, Ind. ....	5,479,200 39	1,845 75	5,481,046 14	4,000 00	13,500 76	5,939 22	23,439 98	4 27
Knoxville, Tenn. ....	3,379,722 19	3,139 84	3,382,862 03	4,000 00	7,285 14	2,864 19	14,149 33	4 18
Louisville, Ky. ....	2,041,245 51	.....	2,041,245 51	4,000 00	3,061 47	1,673 08	8,734 55	4 28
Milwaukee, Wis. ....	3,560,236 33	164 27	3,560,400 60	3,999 99	6,022 73	5,012 95	15,035 67	4 22
New York, N. Y. ....	2,622,229 08	774 38	2,623,003 46	4,000 00	8,909 21	8,156 73	21,065 94	8 03
Philadelphia, Pa. ....	3,037,414 06	3,250 79	3,040,664 85	4,000 00	9,243 54	2,197 55	15,441 09	5 08
Pittsburg, Pa. ....	3,069,329 33	358 47	3,069,687 85	4,000 00	6,159 92	4,859 51	15,019 43	4 89
San Francisco, Cal. ....	518,835 71	.....	518,835 71	4,000 00	2,413 00	1,293 35	7,706 35	14 85
Syracuse, N. Y. ....	4,037,528 69	3,841 27	4,041,369 96	4,000 00	9,027 89	5,161 87	18,189 76	4 44
Topeka, Kans. ....	5,043,435 79	5,076 10	5,048,501 89	4,000 00	8,934 70	3,826 53	16,761 37	3 32
Washington, D. C. ....	3,770,339 06	1,819 58	3,772,158 64	4,000 00	10,542 47	5,890 50	20,432 97	5 42
			63,471,743 40				294,724 14	4 64

**E.—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.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	Total.
Augusta, Me .....					\$844,918 14	\$1,963,645 62	\$1,815,651 65	\$2,148,762 04	\$2,032,092 65	\$8,805,070 10
Boston, Mass .....	\$1,851,921 50	\$2,436,463 61	\$3,568,231 90	\$3,414,660 64	3,729,684 40	3,900,032 10	3,680,606 57	3,924,832 45	3,597,594 06	30,104,627 23
Canandaigua, N. Y .....	1,936,464 55	2,573,762 73								4,510,227 28
Chicago, Ill .....	2,287,858 99	2,734,286 45	5,113,714 02	4,677,826 86	5,292,489 81	5,862,045 22	5,288,518 57	5,763,722 96	5,762,935 07	42,783,598 55
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	5,425,357 34	6,228,220 27	6,266,767 27	43,723,204 82
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	2,335,627 62	2,289,665 34	23,654,616 37
Des Moines, Iowa .....	1,246,668 44	1,478,547 11	3,030,138 07	3,273,422 53	3,159,009 94	3,650,943 90	3,711,683 34	3,783,178 03	3,941,288 50	27,274,879 86
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	3,070,371 63	21,169,832 17
Indianapolis, Ind .....	1,844,578 96	2,132,797 54	3,651,399 01	3,086,898 80	4,658,366 22	5,159,025 30	4,592,709 47	5,483,941 60	5,504,456 12	36,114,203 02
Knoxville, Tenn .....	1,002,262 81	1,652,781 86	3,228,926 62	2,691,993 54	2,507,932 86	2,866,820 72	2,815,612 72	3,214,278 63	3,397,011 36	23,377,621 12
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	2,049,980 06	12,562,520 40
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	3,575,436 27	24,991,883 19
New Orleans, La .....	523,348 42	391,822 71								915,171 13
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	2,644,069 40	22,487,208 34
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	3,056,105 94	25,932,758 12
Pittsburgh, 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	3,145,791 19	3,291,921 24	3,084,707 28	24,199,357 11
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	526,542 06	3,405,652 37
Saint Louis, Mo .....	1,500,638 15	1,884,846 01	3,371,059 58	2,893,869 61	1,572,049 35					11,222,462 70
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	4,109,559 72	27,552,190 01
Topeka, Kans .....					1,928,470 25	4,222,099 76	4,225,568 67	4,922,784 97	5,065,263 26	20,364,186 91
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	3,474,698 85	4,061,076 15	3,792,591 61	30,558,645 50
<b>Total .....</b>	<b>26,565,161 64</b>	<b>33,402,867 18</b>	<b>56,199,437 25</b>	<b>49,757,462 90</b>	<b>53,789,690 66</b>	<b>59,980,313 39</b>	<b>57,398,826 42</b>	<b>64,873,489 26</b>	<b>63,766,467 60</b>	<b>465,739,716 30</b>

THIRD AUDITOR.

**F.—STATEMENT showing AMOUNT of ADVANCES to and DISBURSEMENTS by PENSION AGENTS, together with UNEXPENDED BALANCES, COVERED INTO the TREASURY during the year, and REMAINING ON HAND at CLOSE of BUSINESS, June 30, 1886.**

Agency.	Agent.	Advances, &c.				Disbursements.			
		Army pensions.	Surgeons.	Pay, &c.	Total.	Army pensions.	Surgeons.	Pay, &c.	Total.
Augusta, Me. ....	Selden Connor.....	\$1,600,000 00	\$12,000 00	\$10,000 00	\$1,622,000 00	\$1,467,780 76	\$11,998 05	\$7,589 09	\$1,487,367 90
Do .....	John D. Anderson.....	565,000 00	500 00	5,000 00	570,500 00	540,027 65	500 00	2,907 43	543,435 08
Boston, Mass .....	D. W. Gooch .....	(*)		1,411 82	1,411 82			1,411 82	1,411 82
Do .....	B. F. Peach, jr. ....	3,675,000 00	17,500 00	16,000 00	3,708,500 00	3,560,334 61	17,460 80	15,255 09	3,593,051 10
Do .....	do .....	177 07		77 07	77 07				
Chicago, Ill .....	Ada C. Sweet .....	1,800,000 00	10,000 00	10,000 00	1,820,000 00	1,353,627 10	9,905 70	5,800 78	1,369,333 58
Do .....	M. A. Mulligan .....	4,525,000 00	29,000 00	22,000 00	4,576,000 00	4,341,462 92	29,000 00	17,656 76	4,338,119 68
Columbus, Ohio.....	A. T. Wikoff .....	(*)		963 75	963 75			963 75	963 75
Do .....	G. H. Bargar .....	6,283,000 00	60,000 00	31,000 00	6,374,000 00	6,178,735 86	59,765 20	24,036 66	6,262,537 72
Do .....	do .....	190 40		90 40	90 40				
Concord, N. H .....	Thomas P. Cheney .....	2,555,000 00	13,000 00	21,000 00	2,589,000 00	2,263,360 11	12,299 75	12,420 94	2,288,080 80
Do .....	do .....	1200 00		200 00	200 00				
Des Moines, Iowa.....	Jacob Rich .....	3,100,000 00	38,000 00	11,000 00	3,149,000 00	3,082,263 06	37,995 11	11,359 02	3,131,617 19
Do .....	do .....	112 00		12 00	12 00				
Do .....	C. S. Lake .....	850,000 00	500 00	4,000 00	854,500 00	802,874 43	500 00	3,142 93	803,517 36
Detroit, Mich .....	Samuel Post .....	1,100,000 00	30,000 00	9,000 00	1,139,000 00	890,596 29	25,448 05	6,469 97	931,514 31
Do .....	Robert McKinstry .....	2,300,000 00	7,500 00	13,500 00	2,321,000 00	2,120,870 21	7,499 05	9,732 86	2,138,102 12
Do .....	do .....	157 27		57 27	57 27				
Indianapolis, Ind .....	Fred. Knefer .....	1,750,000 00	67,000 00	10,000 00	1,827,000 00	1,438,298 58	58,159 91	6,733 13	1,503,191 62
Do .....	C. A. Zollinger .....	4,423,000 00	12,000 00	19,000 00	4,456,000 00	3,970,799 80	11,942 10	16,706 85	3,999,448 75
Do .....	do .....	167 07		67 07	67 07				
Knoxville, Tenn .....	H. R. Gibson .....	(*)		554 07	554 07			554 07	554 07
Do .....	R. L. Taylor .....	3,375,000 00	21,000 00	15,700 00	3,411,700 00	3,358,722 52	20,999 67	13,595 26	3,393,317 45
Do .....	do .....	14 33		4 33	4 33				
Louisville, Ky .....	R. M. Kelly .....	1,240,000 00	8,000 00	5,500 00	1,253,500 00	1,181,301 62	7,873 25	5,554 87	1,194,729 74
Do .....	D. C. Buell .....	950,000 00	4,000 00	4,800 00	958,800 00	848,070 64	4,000 00	3,179 68	855,250 32
Do .....	do .....	1100 00		100 00	100 00				
Milwaukee, Wis .....	Ed. Ferguson .....	2,000,000 00	25,000 00	13,000 00	2,038,000 00	1,985,977 46	24,999 35	9,227 53	2,020,204 34
Do .....	A. B. Judd .....	1,550,000 00	500 00	7,500 00	1,558,000 00	1,548,759 52	500 00	5,808 14	1,555,067 66
New York, N. Y .....	C. R. Coster .....	1,525,000 00	11,000 00	18,000 00	1,554,000 00	1,315,797 02	8,559 51	11,253 13	1,335,609 66
Do .....	F. Sigel .....	1,550,000 00	6,000 00	11,600 00	1,567,000 00	1,291,904 38	5,968 17	9,812 81	1,307,685 36
Do .....	do .....	143 00		43 00	43 00				
Philadelphia, Pa .....	A. Wilson Norris .....	(*)		216 55	216 55			216 55	216 55
Do .....	William H. H. Davis .....	3,100,000 00	23,000 00	18,000 00	3,141,000 00	3,014,460 06	22,954 00	15,224 54	3,052,638 60
Do .....	do .....	1365 67		365 67	365 67				
Pittsburgh, Pa .....	Russell Errett .....	3,125,000 00	19,000 00	17,000 00	3,161,000 00	3,050,330 10	18,999 28	15,019 43	3,084,348 81
Do .....	do .....	1181 43		181 43	181 43				

\* Due agents; paid from private funds.

† Recovered from pensioners and deposited to official credit of agents.

**F.—STATEMENT showing AMOUNT of ADVANCES to and DISBURSEMENTS by PENSION AGENTS during fiscal year 1886, &c.—Continued.**

Agency.	Agent.	Advances, &c.				Disbursements.			
		Army pensions.	Surgeons.	Pay, &c.	Total.	Army pensions.	Surgeons.	Pay, &c.	Total.
San Francisco, Cal. ....	Henry Cox .....	\$75,000 00	\$500 00	\$3,000 00	\$78,500 00	\$39,414 39	\$565 00	\$955 64	\$40,935 03
Do. ....	T. H. Allen .....	475,000 00			484,500 00				
Do. ....	do. ....	1,383 32	2,500 00	7,000 00	1,383 32	476,359 32	2,497 00	6,750 71	485,607 03
Syracuse, N. Y. ....	T. L. Poole .....	4,250,000 00	28,000 00	19,100 00	4,297,100 00	4,059,635 72	27,892 97	18,189 78	4,105,718 45
Topeka, Kans. ....	N. A. Adams .....	2,450,000 00	30,000 00	10,000 00	2,490,000 00	2,434,764 32	27,856 58	8,188 88	2,470,809 28
Do. ....	G. W. Glick .....	2,600,000 00			2,624,000 00				
Do. ....	do. ....	150 00	13,500 00	10,500 00	50 00	2,567,305 62	13,499 27	8,572 99	2,589,377 88
Washington, D. C. ....	S. L. Willson .....	4,000,000 00	20,000 00	24,000 00	4,044,000 00	3,752,362 07	17,976 99	20,432 97	3,790,772 03
Total .....	.....	66,795,633 56	509,000 00	369,346 19	67,673,979 75	62,945,196 14	487,614 76	294,724 14	63,727,535 04

\* Drawn from "Navy pension" funds.

† Recovered from pensioners and deposited to official credit of agents.

THIRD AUDITOR.

**F.—STATEMENT showing AMOUNT of ADVANCES to and DISBURSEMENTS by PENSION AGENTS during fiscal year 1886, &c.—Continued.**

Agency.	Agent.	Balances covered into the Treasury.				Balances on hand June 30, 1886.			
		Army pen- sions.	Surgeons.	Pay, &c.	Total.	Army pen- sions.	Surgeons.	Pay, &c.	Total.
Augusta, Me .....	Selden Connor .....	\$132,219 24	\$1 95	\$2,410 91	\$134,632 10				
Do .....	John D. Anderson .....					\$24,972 35		\$2,092 57	\$27,064 92
Boston, Mass .....	D. W. Gooch .....								
Do .....	B. F. Peach, jr. ....	75,000 00			75,000 00	39,742 46	\$39 20	744 31	40,525 97
Chicago, Ill. ....	Ada C. Sweet .....	446,372 90	94 30	4,199 22	450,666 42				
Do .....	M. A. Mulligan .....	87,065 56		2,536 74	89,602 30	96,471 52		1,806 50	98,278 02
Columbus, Ohio ..	A. T. W. Coff .....								
Do .....	G. H. Bargar .....	96,558 49	234 80	5,787 69	102,580 98	7,796 05		1,175 65	8,971 70
Concord, N. H. ....	Thomas P. Cheney ..	263,159 35	690 00	7,603 49	271,451 77	28,680 54	10 25	976 64	29,667 43
Des Moines, Iowa ..	Jacob Rich .....	17,748 94	4 89	(*359 02)	17,394 81				
Do .....	C. S. Lake .....					47,125 57		857 07	47,982 64
Detroit, Mich. ....	Samuel Post .....	200,403 71	4,551 95	2,530 09	207,485 69				
Do .....	Robert McKinstry ..	63,207 86	95	2,264 12	65,472 93	115,979 20		1,503 02	117,482 22
Indianapolis, Ind ..	Fred. Kneifer .....	311,701 42	8,640 09	3,266 87	323,608 38				
Do .....	C. A. Zollinger .....	330,951 35	57 90	884 90	331,394 15	123,315 92		1,908 25	125,224 17
Knoxville, Tenn. ....	H. R. Gibson .....								
Do .....	R. L. Taylor .....					16,231 81	33	2,104 74	18,386 88
Louisville, Ky .....	R. M. Kelly .....	5,570 76			5,570 76	53,127 62	126 75	(*54 87)	53,199 50
Do .....	D. C. Buell .....					102,029 36		1,620 32	103,649 68
Milwaukee, Wis. ....	Ed. Ferguson .....	14,022 54	65	3,772 47	17,795 66				
Do .....	A. B. Judd .....					1,240 48		1,691 86	2,932 34
New York, N. Y. ....	C. R. Coster .....	209,202 98	2,440 49	6,746 87	218,390 34				
Do .....	F. Sigel .....	125,000 00			125,000 00	133,140 62	31 83	1,787 19	134,959 64
Philadelphia, Pa. ....	William Norris .....								
Do .....	William W. H. Davis ..					85,905 61	46 00	2,775 46	88,727 07
Pittsburgh, Pa. ....	Russell Errett .....					74,851 33	72	1,980 57	76,832 62
San Francisco, Cal. ....	Henry Cox .....	35,585 01	(*65 00)	2,044 36	37,564 97				
Do .....	T. H. Allen .....	24 00			24 00		3 00	249 29	252 29
Syracuse, N. Y. ....	T. L. Poole .....	100,000 00			100,000 00	90,364 28	107 03	910 24	91,381 55
Topeka, Kans .....	N. A. Adams .....	15,235 68	2,143 42	1,811 62	19,190 72				
Do .....	G. W. Glick .....					32,744 88	73	1,927 01	34,672 12
Washington, D. C. ....	S. L. Wilson .....	150,000 00			150,000 00	97,637 93	2,023 01	3,567 03	103,227 97
Total .....		2,679,030 39	18,996 39	44,999 20	2,743,025 98	1,171,407 03	2,388 85	29,622 85	1,203,418 73

\* Overdrawn.

**G.—AMOUNT of ARREARS of ARMY PENSIONS DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1886.**

Agency.	Agent.	Invalids.	Widows.	Total.
Augusta, Mo.	Selden Connor	\$446 20	\$843 47	\$1,289 67
Boston, Mass	Benjamin F. Peach, jr	2,322 08	809 06	3,131 14
Chicago, Ill	Marian A. Mulligan	4,778 61	703 20	5,481 81
Columbus, Ohio	G. H. Bargar	3,235 80		3,265 80
Concord, N. H	Thomas P. Cheney	1,028 87	556 27	1,584 54
Des Moines, Iowa	Jacob Rich	2,456 08		2,456 08
Do	C. S. Lake	697 87		697 87
Detroit, Mich	Robert McKinstry	755 20		755 20
Indianapolis, Ind	Ered. Knefler	1,339 28		1,339 28
Do	C. A. Zollinger	197 07	308 80	506 47
Knoxville, Tenn	R. L. Taylor	1,444 91	1,694 93	3,139 84
Milwaukee, Wis	Edward Ferguson	164 27		164 27
New York, N. Y	Charles R. Coster	316 13		316 13
Do	Franz Sigel	458 25		458 25
Philadelphia, Pa	William W. H. Davis	2,668 66	582 13	3,250 79
Pittsburgh, Pa.	Russell Errett	358 47		358 47
Syracuse, N. Y	T. L. Poole	1,521 27	2,320 00	3,841 27
Topeka, Kans	N. A. Adams	535 90	2,330 93	2,916 83
Do	G. W. Glick	2,159 27		2,159 27
Washington, D. C.	S. L. Willson	1,348 11	471 47	1,819 58
		28,312 30	10,620 26	38,932 56

**H.—RECAPITULATION OF ARMY PENSION AGENTS' ACCOUNTS.**

DR.					CR.				
	Army pensions.	Surgeons.	Pay, &c.	Total.		Army pensions.	Surgeons.	Pay, &c.	Total.
To advances from the Treasury .....	\$66,793,000 00	\$509,000 00	\$366,200 00	\$67,668,300 00	By disbursements .....	\$62,945,196 14	\$487,614 76	\$294,724 14	\$63,727,535 04
To amount paid from private funds .....	.....	.....	3,146 19	3,146 19	By balances covered into the Treasury during the year...	2,679,030 39	18,996 39	44,999 20	2,743,025 98
To amount recovered from pensioners .....	1,250 24	.....	.....	1,250 24	By balances on hand June 30, 1886 .....	1,171,407 03	2,368 85	29,622 85	1,203,418 73
To amount drawn from "Navy pensions" .....	1,383 32	.....	.....	1,383 32					
Total .....	66,795,633 56	509,000 00	369,346 19	67,673,979 75	Total .....	66,795,633 56	509,000 00	369,346 19	67,673,979 75

(No. 12.)

**REPORT OF THE FOURTH AUDITOR.**

**TREASURY DEPARTMENT,  
FOURTH AUDITOR'S OFFICE,  
Washington, October 20, 1886.**

SIR: I have the honor to submit the annual report of the work of this Bureau for the fiscal year ending June 30, 1886.

During the year considerable gain has been made upon the work on hand; the number of claims unsettled has been greatly reduced and the accounts of disbursing officers are now taken up for examination and statement almost as soon as received. A reference to the tabulated reports of the work done by the several divisions shows gratifying results in this regard.

**APPROPRIATIONS AND EXPENDITURES.**

It is very satisfactory to note that the expenditures in excess of appropriations show so large a reduction in amount as compared with previous years. In 1885 the total in excess of appropriations was \$233,768.26; for the fiscal year now reported it is but \$33,092.92; and the appropriations in which this amount arises are mainly those of fiscal years prior to 1886, the overpayments for that year being but \$372.09.

The total expenditures in excess of the several annual appropriations for the past six years are as follows:

Year.	Amount.	Year.	Amount.
1881.....	\$61,634 10	1884.....	\$198,846 50
1882.....	174,204 13	1885.....	229,745 06
1883.....	282,197 49	1886.....	372 09

The following table exhibits in detail the appropriations and expenditures for the year. 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 during that period; hence the apparent discrepancy between the amount drawn out by warrant and the expenditure by voucher.



*APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1886.*

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REPORT ON THE FINANCES.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1886.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Pay of the Navy .....		\$9,207,952 25	\$7,392,260 01	\$1,815,692 24	\$7,118,698 68		
Pay, miscellaneous .....	1886	375,000 00	342,454 36	32,545 64	353,596 02		
Contingent, Navy .....	1886	20,000 00	3,449 40	16,550 60	3,467 73		
Pay of the Marine Corps .....		924,728 07	634,388 33	290,339 74	640,319 57		
Contingent, Marine Corps .....	1886	25,000 00	24,999 53	47	24,756 24		
Provisions, Marine Corps .....	1886	60,000 00	59,999 91	9	58,587 94		
Clothing, Marine Corps .....	1886	77,000 00	76,203 10	796 90	77,785 58		
Fuel, Marine Corps .....	1886	18,000 00	15,042 94	2,957 06	16,370 42		
Military stores, Marine Corps .....	1886	9,786 50	9,750 00	36 50	9,666 85		
Transportation and recruiting, Marine Corps .....	1886	10,000 00	7,747 71	2,252 29	6,833 89		
Repairs of barracks, Marine Corps .....	1886	14,500 00	14,499 55	45	14,469 97		
Forage for horses, Marine Corps .....	1886	5,400 00	3,851 51	1,548 49	3,406 55		
Pay professors and others, Naval Academy .....	1886	53,559 00	49,679 27	3,879 73	49,737 51		
Pay watchmen and others, Naval Academy .....	1886	23,025 50	23,025 50		22,741 31		
Pay mechanics and others, Naval Academy .....	1886	14,576 95	14,576 95		14,484 22		
Pay steam employes, Naval Academy .....	1886	7,663 00	7,668 00		7,653 46		
Repairs, Naval Academy .....	1886	21,000 00	21,000 00		20,274 72		
Heating and lighting, Naval Academy .....	1886	17,000 00	17,000 00		14,324 17		
Library, Naval Academy .....	1886	2,000 00	2,000 00		1,262 62		
Stationery, Naval Academy .....	1886	2,000 00	2,000 00		1,205 21		
Board of Visitors, Naval Academy .....	1886	1,500 00	1,500 00		1,042 99		
Chemistry, Naval Academy .....	1886	2,500 00	2,500 00		312 78		
Stores, Naval Academy .....	1886	800 00	800 00		796 73		
Materials, Naval Academy .....	1886	1,000 00	1,000 00		983 72		
Miscellaneous, Naval Academy .....	1886	34,600 00	34,600 00		33,633 56		
Increase of the Navy, vessels authorized March 3, 1885 .....		1,895,000 00	40,848 10	1,854,651 90	40,348 01		
<i>Bureau of Navigation.</i>							
Navigation and navigation supplies .....	1886	87,500 00	61,394 24	26,105 76	66,658 13		
Contingent, Navigation .....	1886	4,000 00	3,603 14	396 86	3,540 74		
Civil establishment, Navigation .....	1886	5,000 00	4,988 08	11 92	4,980 52		
Steel cruisers, Navigation .....		28,489 60	679 48	27,810 12	651 35		
Velocity of Light .....		63 50					\$63 50
Survey of west coast of Mexico .....		156 95	156 95		162 80		
Compass-testing house .....		7,000 00	6,992 80	7 20	6,992 80		
Observation of transit of Venus .....		5,833 75	3,316 44	2,517 31	3,237 75		
Ocean surveys .....	1886	10,000 00	1,532 72	8,467 28	1,734 23		
Naval War College .....	1886	8,000 00	7,787 30	212 10	7,792 41		

*Bureau of Ordnance.*

Ordnance and ordnance stores.....	1886	146,000 00	121,838 29	24,161 71	132,470 47	
Repairs, Ordnance.....	1886	15,000 00	8,663 89	6,336 11	8,718 20	
Contingent, Ordnance.....	1886	3,000 00	2,864 80	135 20	3,423 48	\$372 09
Civil establishment, Ordnance.....	1886	5,000 00	4,996 83	3 17	4,947 51	
Torpedo Corps.....	1886	60,000 00	47,460 02	12,539 98	43,830 75	
Breech-loading cannon.....		80,000 00	22,472 32	57,527 68	22,184 74	
Wire-wound guns.....		4,000 00	400 00	3,600 00		
Testing American armor.....		25,000 00		25,000 00		
Steel cruisers, ordnance.....		233,693 68	233,324 11	369 57	148,589 72	
Steel cruisers, ordnance, gun-carriages for the Chicago.....		10,000 00		10,000 00		
Steel cruisers, ordnance, powder for the Boston.....		12,000 00		12,000 00		
Steel cruisers, ordnance, labor.....		60,000 00	35,000 00	25,000 00	34,999 53	
Steel cruisers, ordnance, freight and material.....		48,913 00	12,252 41	36,660 59	11,774 83	
Steel cruisers, ordnance, foreign and domestic bills.....		37,294 84	37,289 24	5 60	37,289 24	
Steel cruisers, ordnance, existing contracts.....		83,655 16	6,351 73	77,303 43	44,178 44	
Testing Clark's defective turrets.....		7,425 71	50 05	7,375 66	66 00	

*Bureau of Equipment and Recruiting.*

Equipment of vessels.....	1886	800,000 00	640,002 77	159,997 23	686,554 78	
Transportation and recruiting.....	1886	30,000 00	18,188 66	11,811 34	18,135 54	
Civil establishment.....	1886	9,000 00	8,938 90	61 10	8,938 83	
Contingent.....	1886	15,000 00	11,984 24	3,015 76	13,643 61	
Naval training station, Coaster's Harbor Island, R. I.....	1886	25,000 00	19,536 05	5,463 95	20,386 40	
Steel cruisers, equipment.....		19,058 11	15,022 30	4,035 81	16,014 82	

*Bureau of Yards and Docks.*

Maintenance, Yards and Docks.....	1886	200,000 00	186,722 03	13,277 97	185,168 10	
Civil establishment, Yards and Docks.....	1886	24,000 00	24,000 00		23,888 65	
Contingent, yards and docks.....	1886	20,000 00	5,301 30	14,698 70	4,801 30	
Navy-yard, Brooklyn.....	1886	30,000 00		30,000 00		
Navy-yard, Mare Island, Cal.....	1886	276,000 00	208,210 87	67,789 13	207,347 19	
Repairs and preservation at navy-yards.....	1886	125,000 00	121,648 15	3,351 85	121,408 58	
Naval Asylum, Philadelphia, Pa.....	1886	59,867 00	47,051 86	12,815 14	45,056 74	

*Bureau of Medicine and Surgery.*

Medical department.....	1886	60,000 00	44,477 46	15,522 54	51,054 21	
Naval hospital fund.....	1886	30,000 00	29,997 01	2 99	29,997 01	
Naval hospital fund (no limit).....		179,367 60	33,996 87	145,370 73	36,031 83	
Contingent.....	1886	25,000 00	13,338 44	11,661 56	13,553 54	
Repairs.....	1886	10,000 00	9,122 75	877 25	8,061 20	

*Bureau of Provisions and Clothing.*

Provisions, Navy.....	1886	1,085,000 00	951,682 14	133,317 86	1,077,252 95	
Civil establishment.....	1886	6,000 00	5,998 51	1 49	5,957 04	
Contingent.....	1886	50,000 00	40,885 21	9,114 79	40,765 85	
Clothing.....		735,352 21	189,472 25	545,879 96	183,801 57	
Small stores.....		228,267 70	68,003 68	160,264 02	65,390 52	

## APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1886—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1886.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
<i>Bureau of Construction and Repair.</i>							
Construction and repair.....	1886	\$1,000,000 00	\$976,186 20	\$23,813 80	\$984,630 39		
Civil establishment.....	1886	20,000 00	18,851 83	1,148 17	13,851 83		
Double-turreted monitors.....		27,773 85	23,197 11	4,576 74	17,639 01		
Completing U. S. S. Mohican.....		2 05		2 05			
Steel cruisers, Construction and Repair.....		296,101 27	271,453 81	24,647 46	260,987 07		
Steel cruisers, act March 3, 1883.....		41,115 89	41,115 99		7,478 83		
Care of monitors.....		5,000 60		5,000 00			
<i>Bureau of Steam Engineering.</i>							
Machinery, double-turreted monitors.....		231,747 71	92,911 81	138,836 40	69,570 76		
Steam machinery.....	1886	950,000 00	695,183 76	254,816 24	692,665 54		
Contingent.....	1886	1,000 00		1,000 00			
Civil establishment.....	1886	10,000 00	9,000 00	1,000 00	8,995 10		
Steel cruisers, machinery.....		314,317 35	234,200 67	80,116 68	169,815 82		
<i>Miscellaneous.</i>							
Pay, miscellaneous.....	1885	14,384 29	13,550 06	834 23	36,832 98	\$19,282 82	
Contingent, Navy.....	1885	6,689 14	1,985 85	4,703 29	5,006 03		
Contingent, Marine Corps.....	1885	13 09	13 09		499 77	51 98	
Provisions, Marine Corps.....	1885	3,698 79	3,698 79		4,188 85		
Clothing, Marine Corps.....	1885	2,627 00		2,627 00	36 00		
Fuel, Marine Corps.....	1885	2,838 27	382 48	2,455 79	1,448 25		
Military stores, Marine Corps.....	1886	600 76	20 72	580 04	1,235 93		
Transportation and recruiting, Marine Corps.....	1885	440 40	287 29	153 11	657 53		
Repairs, barracks, Marine Corps.....	1885	1,508 94	1,503 16	5 78	506 14		
Forage for horses, Marine Corps.....	1885	2,920 81	128 94	2,791 87	169 22		
Pay, professors and others, Naval Academy.....	1885	2,804 81	40 56	2,764 25	40 56		
Pay, watchmen and others, Naval Academy.....	1885	1,238 83		1,238 83			
Pay, mechanics and others, Naval Academy.....	1885	543 36		543 36			
Pay, steam employes, Naval Academy.....	1885	460 32		460 32			
Repairs, Naval Academy.....	1885				924 52		
Heating and lighting, Naval Academy.....	1885				280 45		
Library, Naval Academy.....	1885				725 53		
Stationery, Naval Academy.....	1885						
Board of Visitors, Naval Academy.....	1885	23 43		23 43			
Chemistry, Naval Academy.....	1885				670 39		
Miscellaneous, Naval Academy.....	1885	10 00		10 00	3,045 79		
Navigation and navigation supplies.....	1885	16,956 28	16,948 68	7	16,099 02	568 03	

Contingent, Navigation	1885	430 59	369 12	61 47	227 00		
Charts of the Amazon and Madeira Rivers		75 30					\$75 30
Ordnance and ordnance stores	1885	19,522 30	4,383 47	15,138 83	4,684 99		
Repairs, Ordnance	1885	5,485 00	3,262 06	2,222 94	3,354 56		
Contingent, Ordnance	1885	9 70	7 30	2 40	129 89	63 48	
Civil establishment, Ordnance	1885	8 16		8 16	49 26		
Steel rifled breech-loading guns	1885	1,012 57	43 79	968 78	18 25		
Torpedo Corps	1885	6,389 01	4,830 15	1,558 86	6,969 96		
Ordnance material, proceeds of sales		2,644 08	58 30	2,585 78			
Sale of small arms		232 91		232 91			
Equipment of vessels	1885	67,877 79	67,367 04	510 75	31,546 54		
Transportation and recruiting, Equipment and Recruiting	1885	653 64	465 28	188 36	1,808 20	112 81	
Contingent, Equipment and Recruiting	1885	17 00	16 98	02	209 19	148 85	
Civil establishment, Equipment and Recruiting	1885	436 78		436 78	49 27		
Naval training stations, Coaster's Harbor Island, R. I.	1885	2,951 93	2,099 86	852 57	2,855 45		
Maintenance, Yards and Docks	1885	7,019 30	5,622 74	1,396 56	7,331 78		
Contingent, Yards and Docks	1885	2,453 88	257 71	2,196 17	382 50		
Civil establishment, Yards and Docks	1885	459 73		459 73	153 20		
Naval Asylum, Philadelphia	1885	13,758 55	10,634 92	3,123 63	11,446 80		
Navy yard, Brooklyn	1885	45,228 97	45,228 97		45,728 26	498 88	
Civil establishment, Navigation	1885				49 27		
Navy yard, Mare Island	1885	63,858 82	63,858 82		64,485 29		
Repairs and preservation at navy yards	1885	3,353 66	2,692 99	660 67	3,650 75		
Medical department	1885	20,650 42	17,080 95	3,569 47	14,110 58		
Naval hospital fund	1885	25 79	8 37	17 42	253 44		
Contingent, Medicine and Surgery	1885	8,289 73	3,674 24	4,615 54	3,357 32		
Repairs, Medicine and Surgery	1885	1,273 02	807 66	465 36	812 23		
Civil establishment, Medicine and Surgery	1885	422 67	77 41	345 26			
Provisions, Navy	1885	116,020 28	112,920 91	3,099 37	32,473 81	10,343 97	
Contingent, Provisions and Clothing	1885	6,524 12	4,491 68	2,032 44	4,305 25		
Civil establishment, Provisions and Clothing	1885				42 41		
Construction and Repair	1885	27,152 14	23,482 51	1,669 63	13,119 12		
Civil establishment, Construction and Repair	1885	2,184 25	208 30	1,975 95	325 47		
Steam machinery	1885	118,217 58	77,034 96	41,182 62	58,844 66		
Contingent, Steam Engineering	1885	1,000 00		1,000 00			
Civil establishment, Steam Engineering	1884	1,000 17		1,000 17	53 42		
Contingent, Navy	1884	3,726 44	3,726 44		676 01		
Pay, miscellaneous	1884	4,820 02	4,820 02		548 50		
Contingent, Marine Corps	1884	114 48	114 48				
Transportation and recruiting, Marine Corps	1884	524 91	55 86		2 50		489 05
Provisions, Marine Corps	1884	1,689 26					1,689 26
Clothing, Marine Corps	1884	2,975 53					2,975 53
Fuel, Marine Corps	1884	13 45					13 45
Military stores, Marine Corps	1884	738 58					738 58
Forage for horses, Marine Corps	1884	2,599 55					2,599 55
Repairs, barracks, Marine Corps	1884	259 06					259 06
Pay, professors and others, Naval Academy	1884	901 17					901 17
Pay, mechanics and others, Naval Academy	1884	45					45
Pay, steam employes, Naval Academy	1884	95 74					95 74
Repairs, Naval Academy	1884	24 69					24 69
Chemistry, Naval Academy	1884	5 79					5 79
Board of Visitors, Naval Academy	1884	24 02					24 02

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1886—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1886.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Library, Naval Academy	1884	\$0 23					\$0 23
Navigation and navigation supplies	1884	4,619 45	\$2,351 25		\$2,351 25		2,268 20
Contingent, Navigation	1884	76 06	76 06				
Civil establishment, Navigation	1884	45 18					45 18
Ocean surveys	1884	2,136 70					2,136 70
Ordnance	1884	368 14	44 90		44 90		323 24
Repairs, Ordnance	1884	63 15					63 15
Steel rifled breech-loading guns	1884	28,241 85	24,826 07		25,061 65		3,415 78
Civil establishment, Ordnance	1884	5 24					5 24
Torpedo Corps	1884	1,222 06	48		16 03		1,221 58
Torpedoes	1884	100,000 00					100,000 00
Contingent, Ordnance	1884	179 10			10 16		
Equipment of vessels	1884	3,448 67	3,447 58				1 09
Transportation and recruiting, Equipment and Recruiting	1884	4,937 39	4 40		4 40		4,932 99
Contingent, Equipment and Recruiting	1884	1,064 59	1,064 50		156 90		
Civil establishment, Equipment and Recruiting	1884	117 56					117 56
Naval training station, Coaster's Harbor Island, R. I.	1884	156 57					156 57
Maintenance, Yards and Docks	1884	363 37	24 78		24 78		338 59
Contingent, Yards and Docks	1884	2,588 58					2,588 58
Civil establishment, yards and docks	1884	110 05					110 05
Navy-yard, Washington	1884	5,421 27	1,048 65		1,048 65		4,372 62
Repairs and preservation at navy-yards	1884	744 44					744 44
Naval Asylum, Philadelphia	1884	2,027 54					2,027 54
Closed navy-yards	1884	39 59					39 59
Medical department	1884	34 44	34 24				20
Naval hospital fund	1884	13 77					13 77
Contingent, Medicine and Surgery	1884	6,935 42	203 17		203 17		6,732 25
Repairs, Medicine and Surgery	1884	550 71					550 71
Civil establishment, Medicine and Surgery	1884	110 91					110 91
Provisions, Navy	1884	458 18	458 18		276 31		
Contingent, Provisions and Clothing	1884	2,334 24	54 39		50 00		2,279 85
Civil establishment, Provisions and Clothing	1884	26					26
Construction and Repair	1884	4,165 00	18 44		16 88		4,146 56
Civil establishment, Construction and Repair	1884	2,995 06					2,995 06
Steam Machinery	1884	4,396 37	1,940 73		474 14		2,455 64
Contingent, Steam Engineering	1884	494 25					494 25
Civil establishment, Steam Engineering	1884	968 05					968 05
Miscellaneous, Naval Academy	1883	25	25		25		
Copper plates, Hydrographic Office	1883	986 96	986 96		985 56		

Maintenance, Yards and Docks.....	(1883) 7 83				7 83
Provisions, Navy.....	(1884) 21 00				
Bounty, destruction of enemy's vessels—	1883				
Act July 7, 1884.....	56,434 84	3,230 49	\$53,204 35	4,076 48	
Prior to July 1, 1877.....	49 20	21 74	27 46	21 74	
Prior to July 1, 1878.....	71 11		71 11		
Prior to July 1, 1879.....	43 12		43 12		
Prior to July 1, 1880.....	17 45		17 45		
Prior to July 1, 1881.....				2 40	
Prior to July 1, 1882.....				1 89	
Contingent, Navy, 1883 and prior years.....	227 98				227 98
Contingent, Equipment and Recruiting, 1879 and prior years.....	2 64		2 64		
Contingent, Equipment and Recruiting, 1882 and prior years.....	58	58		13 58	
Contingent, Provisions and Clothing, 1882 and prior years.....	30 20	30 20		30 20	
Contingent, Medicine and Surgery, 1882 and prior years.....	12 83	12 83		12 83	
Equipment of vessels.....	1883			120 81	
Contingent, Marine Corps, 1881 and prior years.....	177 04		177 04		
Contingent, Marine Corps, 1882 and prior years.....	5 53	5 53		7 13	
Construction and Repair, 1882 and prior years.....	1,505 54	993 37		72 00	512 17
Construction and Repair, act June 14, 1878.....	56,644 10		56,644 10		
Destruction of clothing and bedding for sanitary reasons.....	16 18				16 18
Enlistment bounty to seamen—					
Prior to July 1, 1877.....	33 85		33 35		
Prior to July 1, 1878.....	100 00		100 00		
Prior to July 1, 1879.....	8 33		8 33		
Prior to July 1, 1880.....					
Prior to July 1, 1881.....					
Prior to July 1, 1882.....					
Extra pay to officers and men who served in the Mexican war.....	58,310 72	58,310 72		58,310 72	
Expenses in connection with the Arctic Exploring Expedition.....	9,227 36	5,393 74	3,833 62	4,937 25	
Indemnity for lost clothing.....				60 00	
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		
Mileage Navy (Graham decision), act March 2, 1885.....	951 20		951 20		
Miscellaneous expenses, Naval Observatory.....	1,424 60				1,424 60
Maintenance, Yards and Docks, 1882 and prior years.....	96	96		96	
Navy-yard, Washington, 1883 and prior years.....	1,048 65				1,048 65
Naval station and coaling depot, Port Royal, S. C.....	19,030 53	14,824 96	4,205 62	14,828 85	
Naval station and coaling depot, Isthmus of Panama.....	200,000 00		200,000 00		
Pay, miscellaneous, 1883 and prior years.....	220 43				220 43
Provisions, Navy, 1883 and prior years.....	57 46				57 46
Prize money to captors.....	488,866 85	6,246 74	482,620 11	4,290 94	
Payment to Harlan & Hollingsworth Company for use of ship-yard and care of monitor Amphitrite.....	67,987 78	67,987 87		67,987 00	
Payment to John Roach for use of ship-yard and care of monitor Puritan.....	69,201 00	44,201 00	25,000 00	44,201 00	
Payment to owners of schooner Druid for damages by collision.....	11,519 88	11,291 43	318 45	11,291 43	
Payment to owners of a Japanese junk for damages by collision.....	1,973 84	1,973 84		1,973 84	
Payment to Messageries Maritimes Steamship Company for damages by collision.....					
Provisions Navy, 1879 and prior years.....	744 20	744 20		744 20	
	27 30		27 30		

*APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1886—Continued.*

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1886.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Provisions Navy, 1882 and prior years					\$11 10		
Pay miscellaneous, 1882 and prior years		\$6,409 90	\$6,373 42	\$36 48	356 04		
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		324 61	174 85	149 78	326 58		
Pay, Marine Corps, prior to July 1, 1879		23 20		23 20			
Pay, Marine Corps, prior to July 1, 1882					267 78		
Payment Japanese award		33,635 63	1,333 49	32,302 14	1,333 49		
Removal and burial of remains of Lieutenant-Commander George W. De Long and companions		15,782 59	387 88	15,394 71	152 17		
Relief of Lady Franklin Bay Expedition to the Arctic regions		1,245 42	978 59		978 59		\$266 83
Reward for rescue of Lady Franklin Bay Expedition to the Arctic regions		25,000 00		25,000 00			
Relief act children of O. H. Berryman and others		12,367 84		12,367 84			
Reward for services to officers and crew of U. S. S. Rodgers		1,251 90		1,251 90			
Search for steamer Jeannette					1,650 01	\$1,650 01	
Site for new Naval Observatory		3,899 06					3,899 06
Steam machinery, act June 14, 1878		21,731 68		21,731 68			
Transportation and recruiting Marine Corps, 1882 and prior years		5 00	5 00		5 00		
Navy pension fund		780,187 00	360,187 00	420,000 00			15
Medical department, 1883 and prior years		15					23
Construction and Repair, 1883 and prior years		23					
Total		23,503,365 55	15,603,088 80	7,737,003 61	14,853,950 72	33,092 92	163,273 14

## 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 Navy and pay of Marine Corps.*

## PAY OF NAVY.

Balance in hands of disbursing officers June 30, 1886 .....	\$113,793 89
Balance in Treasury, as shown by ledger, June 30, 1886 .....	1,815,692 24
Total balance .....	1,929,486 13
The liabilities June 30, 1886, were as follows:	
Amount due and unpaid officers and men .....	\$1,085,362 94
Amount due Naval Hospital fund .....	30,185 62
Amount due clothing Navy .....	51,651 79
Amount due small-store fund .....	21,414 45
Amount due general account of advances .....	480,953 08
Total liability .....	1,669,567 88
Available balance June 30, 1886 .....	259,918 25

## PAY OF MARINE CORPS.

Balance in hands of disbursing officer June 30, 1886 .....	29,627 28
Balance in Treasury, as shown by ledger, June 30, 1886 .....	290,339 74
Total balance .....	319,967 02
The liabilities June 30, 1886, were as follows:	
Amount due and unpaid officers and men .....	\$71,143 20
Amount due general account of advances .....	31,433 01
Total liability .....	102,576 21
Available balance June 30, 1886 .....	217,390 81

## EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of \$1,689,154.79. Of this sum \$1,417,974.89 was drawn on the Navy agents, London, and \$271,179.90 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, 1886.*

Place.	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Alexandria, Egypt	10,500 0 0	\$51,098 25	\$51,108 12	\$37 45	\$47 32
Barbadoes, West Indies	4,000 0 0	19,466 00	19,466 00		
Baseterre, St. Kitts, West Indies	1,500 0 0	7,299 75	7,230 00	69 75	
Bombay, India	2,000 0 0	9,733 00	9,847 07		114 07
Callao, Peru	12,074 10 0	58,760 55	58,503 60	256 95	
Canton, China	2,000 0 0	14,599 50	14,780 38		180 88
Cape Town, South Africa	26,000 0 0	126,529 00	126,723 67	60 83	255 50
Constantinople, Turkey	2,000 0 0	9,733 00	9,663 51	69 49	
Coguinbo, Chili	432 0 0	2,102 33	2,102 33		
Foochow, China	1,000 0 0	4,866 50	4,739 65	126 85	
Funchal, Madeira	1,350 0 0	6,569 78	6,569 78		
Hong-Kong, China	38,400 0 0	186,873 60	188,775 18	656 21	2,537 79
Iquique, Peru	353 0 0	1,717 87	1,717 87		
Lisbon, Portugal	4,000 0 0	19,466 00	19,496 46		30 46
London, England	25,235 0 0	122,806 13	122,806 13		
Melbourne, Australia	5,000 0 0	24,332 50	24,366 00		36 50
Montevideo, Uruguay	31,000 0 0	150,661 50	150,703 49	477 41	319 40
Mozambique, Africa	600 0 0	2,919 90	2,919 90		
Nagasaki, Japan	8,907 5 10	43,347 33	44,220 01	203 54	1,076 22
Naples, Italy	22,000 0 0	107,063 00	106,934 54	144 86	16 40
Nice, France	10,000 0 0	48,665 00	48,558 80	106 20	
Port au Spain, Trinidad	2,018 17 3	9,824 79	9,666 50	158 29	
Rio de Janeiro, Brazil	5,000 0 0	24,332 50	24,137 84	194 66	
Sandy Point, Patagonia	80 0 0	389 32	389 32		
Shanghai, China	30,800 0 0	149,888 20	150,805 88	940 93	1,858 61
Singapore	3,550 0 0	17,276 03	17,913 62	11 06	648 60
Sourabaya, Java	500 0 0	2,433 25	2,433 25		
Valparaiso, Chili	5,317 0 0	25,875 18	26,085 71		210 53
Yokohama, Japan	33,757 0 7	164,278 58	164,548 72	504 15	774 29
Zanzibar	1,000 0 0	4,866 50	4,701 38	165 12	
Total	291,374 13 8	1,417,974 89	1,421,917 71	4,183 75	8,126 57

*DRAFTS DRAWN on the SECRETARY OF THE NAVY for the fiscal year ending June 30, 1886.*

Place.	Amount.	Amount received.	Loss.	Gain.
Aspinwall, United States of Colombia	\$30,525 00	\$38,723 00	\$802 00	
Callao, Peru	91,500 00	90,740 00	760 00	
Coguinbo, Chili	15,200 00	15,200 00		
Halifax, Nova Scotia	1,000 00	997 50	2 50	
Havana, Cuba	3,000 00	2,962 50	37 50	
Nagasaki, Japan	40,000 00	39,582 00	417 40	
Panama, United States of Colombia	31,756 80	30,506 80	1,250 00	
Payta, Peru	2,000 00	2,000 00		
San Diego, Cal.	998 12	998 12		
St. Pierre, Martinique	3,460 78	3,430 00	30 78	
St. Thomas, West Indies	1,239 20	1,288 76		\$49 56
Valparaiso, Chili	12,000 00	12,000 00		
Yokohama, Japan	29,500 00	30,117 98	54 77	672 75
Total	271,179 90	268,547 26	3,354 95	722 31

NOTE.—A detailed statement of the above drafts, omitted from this volume for want of space, will be found in the pamphlet edition of the Auditor's report.

*TOTAL EXCHANGE, 1886.*

Drawn on—	Amount.	Amount received.	Loss.	Gain.
London .....	\$1,417,974 89	\$1,421,917 71	\$4,183 75	\$8,126 57
United States .....	271,179 90	268,547 26	3,354 95	722 31
Total .....	1,689,154 79	1,690,464 97	7,538 70	8,848 88

*EXCHANGE SOLD in 1886, 1885, 1884, 1883, 1882, 1881, and 1880.*

Drawn on—	Year.	Amount.	Loss.	Gain.
London .....	1886	\$1,417,974 89	\$4,183 75	\$8,126 57
United States .....	1886	271,179 90	3,354 95	722 31
Total .....		1,689,154 79	7,538 70	8,848 88
London .....	1885	1,525,812 05	14,653 82	3,247 35
United States .....	1885	272,967 17	3,352 32	110 50
Total .....		1,798,779 22	18,006 14	3,357 85
London .....	1884	1,676,597 40	24,224 56	388 94
United States .....	1884	277,191 83	4,381 40	.....
Total .....		1,953,789 23	28,605 96	388 94
London .....	1883	1,489,606 37	13,908 48	1,426 23
United States .....	1883	361,069 10	3,758 35	114 90
Total .....		1,850,675 47	17,664 83	1,541 13
London .....	1882	1,855,137 71	20,014 90,	286 12
United States .....	1882	412,586 04	4,679 28	9 60
Total .....		1,767,723 75	24,694 18	295 72
London .....	1881	1,767,333 09	26,268 00	891 97
United States .....	1881	78,044 30	1,531 38	102 50
Total .....		1,845,377 39	27,799 38	994 47
London .....	1880	1,746,887 39	27,475 15	1,130 79
United States .....	1880	188,590 91	614 05	328 84
Total .....		1,935,478 30	28,089 20	1,459 63

The total amount of exchange sold is somewhat less than during previous years, but the result of these transactions has been a net gain of \$1,310.18.

Sales of exchange during the six years prior to 1886 have been made at an average loss of \$22,803.65 on an average expenditure of \$1,858,-637.22 per annum.

An examination of the tables of exchange for the past three years will show that the cost of exchange on the Pacific coast of South America is greatest during the season from April to November, being negotiated at a discount of from 2 to 4 per cent. During the remainder of the year exchange is sold at par or at a slight premium. The currency used in these transactions is chiefly United States gold.

In view of the above facts, the advisability of placing funds for the use of the vessels in those waters, at several places along the coast, especially during the period mentioned, is suggested.

The ports of Valparaiso, Callao, and perhaps Panama might be selected.

## SPECIAL FISCAL AGENTS AT LONDON.

Under the contract now in force, a commission of one-half of one per cent. is paid to Brown, Shipley & Co., special fiscal agents at London, on disbursements made by them on account of the Navy Department.

On the 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. The amount of \$7,764.60 was paid to them, under the above-mentioned arrangement, during the past fiscal year, as commissions.

Interest amounting to \$565.30 has been paid to them on advances, and they have paid the Government \$3,377.85 on the daily balances. There has been a net gain of \$1,414.99 in the transfer of funds from New York to London.

\* \* \* \* \*

NOTE.—A summary of the work of the office, by divisions, will be found in the pamphlet edition of the Auditor's report.

Amounts paid for allotments at Navy pay offices during fiscal year 1886:

New York .....	\$218,160 33
Washington .....	113,627 50
Philadelphia .....	87,151 50
Boston .....	84,815 00
Norfolk .....	32,898 00
San Francisco .....	32,536 00
Baltimore .....	25,919 00
Total .....	600,107 33
Number of allotments running .....	2,135
Number of allotments in which the limit of one-half pay is exceeded, by permission of the Secretary of the Navy:	
Officers .....	102
Seamen .....	91
Total .....	193

\* \* \* \* \*

*NUMBER of NAVY PENSIONERS and the AMOUNT DISBURSED during the fiscal year ending June 30, 1886.*

Pension agency.	Number of Navy in- valid pensioners.	Number of Navy widow pensioners.	Number of children under 16 years of age drawing pen- sions.	Number of depend- ent relatives.	Number of minors.	Total.	Disbursements for the year ending June 30, 1886.
Boston .....	707	388	142	191	17	1,445	\$225,928 09
Chicago .....	424	160	63	74	20	741	111,355 60
New York City .....	636	294	50	105	7	1,092	139,540 30
Philadelphia .....	525	294	81	113	16	1,058	133,447 80
San Francisco .....	102	22	15	2	4	145	11,085 48
Washington .....	766	446	145	129	45	1,531	193,465 96
Total .....	3,189	1,604	496	614	109	6,012	814,823 23

In addition to the above expenditure the sum \$2,558.67 was expended under section 4718 of the Revised Statutes to reimburse those who bore the expense of last sickness and burial of pensioners. The sum of \$253.70 was the total amount expended under acts of March 4, 1879, for "ar-rears of pensions."

Number of Navy pension vouchers examined during the year, 18,144.

## ACCOUNTABILITY FOR PUBLIC PROPERTY.

I deem it my duty to again urge that some system of property accountability be instituted by which an audit of the accounts of officers in charge of public property may be had by the accounting officers.

In the last annual report attention was called to this matter, and the necessity for a rendition and examination of property returns of the Navy, similar to that provided by law for the Army, was endeavored to be shown; and now, in view of the increased appropriations for the construction of new ships and their fitting out for service, the necessity for an accounting for property purchased may, and probably will, be more imperative. The words of the statute (sec. 277, R. S., par. 5), giving the Fourth Auditor jurisdiction over all "accounts" accruing in the Navy Department, seem so plain that no longer delay should be permitted in putting the statute in force to the full extent; but if it is held that the statute refers only to money accounts, it would seem proper to call the attention of Congress to the subject, that the necessary legislation be had.

I have the honor to be, sir, your obedient servant,

C. M. SHELLEY,  
*Auditor.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*



(No. 13.)

## REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,  
FIFTH AUDITOR'S OFFICE,  
Washington, October 28, 1886.

SIR: In compliance with your instructions of August 25, 1886, to make a report of the transactions of this office during the past fiscal year, ended June 30, 1886, and of the present condition of the public business intrusted to my charge, I have the honor to append hereto the usual tables showing the results in detail of adjustments of accounts, and to report that during the year 10,835 accounts were settled in this office, involving the amount in footings of \$810,588,210.81 and the examination of 272,191 vouchers; 8,271 reports were copied, 6,049 letters written, and 32,175 coupon-books of internal-revenue stamps were scheduled and counted.

### DIPLOMATIC AND CONSULAR DIVISION.

*Diplomatic service.*—The accounts adjusted of ministers and other officers of the diplomatic service (Table A) show the following expenses:

Salaries of ministers and chargés d'affaires .....	\$295,514 82
Salaries of chargés d'affaires <i>ad interim</i> .....	23,905 04
Salaries of secretaries of legations, interpreters, and legation clerks .....	45,734 39
Contingent expenses foreign missions .....	59,339 14
Loss on bills of exchange .....	1,170 08
	425,663 47
Passport fees received and accounted for .....	4,235 27

*Consular service.*—Accounts of consular officers have been adjusted showing expenses for this service and official fees collected as follows (Tables B, C, D, E, and F):

Salaries consular service .....	\$435,589 25
Salaries consular officers not citizens .....	8,664 72
Loss on bills of exchange .....	3,738 40
Pay of consular officers for services to American vessels and seamen .....	17,651 97
Compensation from fees (sections 1703, 1730, and 1733 Revised Statutes) .....	199,418 82
Office rent and clerk hire (section 1732, Revised Statutes) .....	6,815 92
Contingent expenses, United States consulates .....	144,900 91
Allowance for clerks at consulates .....	56,253 20
Expenses of prisons for American convicts .....	6,062 08
Salaries interpreters to consulates in China and Japan .....	11,532 93
Salaries marshals for consular courts .....	6,874 98
Expenses of interpreters, guards, &c., in Turkish dominions .....	2,850 80
Boat and crew for consul at Osaka and Hiogo .....	250 92
Total .....	900,604 90
Consular fees received for official services .....	881,569 79
Excess of expenditures over receipts .....	19,035 11

The expense for "salaries consular service," as shown above, is in excess of the appropriation by \$4,989.25. This is owing to payments of salary to consular officers while receiving instructions and making transit to and from their posts, not especially provided for by the appropriation. These payments are exhibited in detail in a separate column in Tables B and C. They amount to \$26,721.12. Of the regular salaries \$22,000 are either unadjusted or have lapsed.

The amount reported last year as paid for services to American vessels, \$15,511.73, was increased by settlements afterwards made to \$21,617.91. The amount for this year will also be augmented by settlements yet to be made of some accounts awaiting perfection.

*Consular fees.*—The fees collected during the fiscal year amounted to \$881,569.79, and were in kind and amount as follows:

Invoice certificates .....	\$788,501 75
Landing certificates .....	35,125 00
Bills of health .....	16,306 80
Currency certificates .....	15,165 00
Certificates of returned goods, packages, &c.....	5,555 14
Other fees .....	20,916 10

Table I presents in detail, according to consular districts, the sources from which the fees were derived.

For 1885 the fees were reported at \$791,345.43. An increase is shown for 1886 of \$90,224.36, which arises from the one source of *certificates to invoices*, a greater number having been certified than for any previous year.

It is worthy of comment that notwithstanding the very considerable decrease in the tariff of fees in 1881, and the abolishment of charges for services to American vessels in 1884, the fees now reported are greater than for any year before 1881, and fall very little short of the receipts for any year since.

*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 .....	\$8,559 47
Clothing .....	5,293 95
Medical aid .....	5,850 64
Passage to the United States (paid at Treasury).....	6,420 20
Other expenses .....	6,953 17
Total disbursed for relief of seamen .....	33,077 43
Loss by exchange on drafts for relief of seamen .....	153 03
Arrears of wages collected .....	212,848 28
Extra wages collected .....	3,969 78
	<hr/>
	216,818 06
Extra and arrears of wages paid to seamen .....	180,150 13
	<hr/>
Excess of wages collected over amount paid seamen .....	36,667 93

Although the excess of extra wages and arrears collected over the amount paid to seamen is shown to be \$36,667.93, this sum has not been received into the Treasury. About \$29,167 of the amount are claimed to have been paid to seamen, but remain charged to consular officers, awaiting proper vouchers. The balance, about \$7,500, was applied to the payment of the expenses of the seamen to whom the wages belonged. These expenses form a part of the total amount shown to have been expended for relief, namely, \$33,077.43, and should be deducted therefrom, in order to ascertain the actual expenditure from the appropriation, showing about \$25,577.43 actually paid from the Treasury for relief of seamen. In consequence of suspended vouchers, the exact figures which will appear on final adjustment cannot be given.

The actual cost to the Government in 1885 was reported at \$20,293.42.

A greater number of seamen were relieved during the year than during the year 1885, and a larger number were shipwrecked, and the expenses necessarily have been greater, while the difficulties in collecting wages in cases of shipwreck have diminished the resources for relief; 1,235 seamen were relieved, as against 1,173 in 1885; 821 were shipwrecked, as against 650 in 1885.

Only 51 deserters received relief, and the most of these were reported as having deserted their vessels because of cruel or harsh treatment. As compared with other years, it indicates that more than ordinary care has been exercised by consular officers in providing for this class of seamen.

The diminution in the extra wages and increase in the arrears of wages as compared with 1885 are due to a more general enforcement of the shipping act of June 26, 1884.

*Returns by collectors.*—The work of adjusting the monthly returns of collectors of customs received under section 4213 of the Revised Statutes has been performed in this division, and comparisons have been made with consular reports of official fees and charges. It is perhaps sufficient to say that the purpose of the statute, namely, the proving of consular returns of fees, is satisfactorily accomplished by the work.

*Alabama judgments.*—There were received January 5, 1886, 9,176 Alabama judgments of the second class. The interest was at once calculated on them, constituting about one-third of the work connected with them in this office. They could not be finally passed, however, before the closing of the office of the Court of Commissioners of Alabama Claims, June 30, 1886, without additional legislation. The act of June 2, 1886, provided for their passage, but this was too late to receive the estimates necessary and to finally settle and pay any of the judgments within the fiscal year embraced in this report.

*Other expenses of the foreign service.*—During the year other accounts relating to the foreign service have been adjusted as follows:

Salaries and expenses, Court of Commissioners of Alabama Claims .....	\$65,409 59
Payment of judgments, Court of Alabama Claims .....	3,932 97
Commission to Central and South America .....	32 50
International Bureau of Weights and Measures, 1886 .....	1,969 04
Scientific Commission of Electricians at Philadelphia, Pa. ....	101 40
Transporting remains of ministers and consuls to their homes for interment .....	2,568 74
Extending commerce of the United States in the Congo Valley .....	13,852 35
Refunding penalties or charges erroneously exacted .....	1,608 26
Rescuing shipwrecked American seamen, 1886 .....	156 00
Bringing home criminals, 1886 .....	122 30
Foreign hospital at Panama, 1886 .....	300 00
Allowance to widows or heirs of diplomatic or consular officers who die abroad, 1886 .....	1,097 22
Annual expenses, Cape Spartel light, coast of Morocco .....	289 50
Emergencies arising in the diplomatic and consular service .....	735 17
Steam-launch for legation and consulate at Constantinople, 1886 .....	640 23
Procuring evidence relating to French spoliation claims .....	4,812 47
Preventing the spread of epidemic diseases .....	1,023 84
Conference of the Red Cross Association at Geneva .....	397 37
Allowance to Edwin Stevens, late consul at Ningpo (act June 25, 1886) ..	730 00

*Disbursing clerk's accounts.*—The following accounts have been rendered by F. J. Kieckhofer, the disbursing clerk of the Department of State, and adjusted, namely:

Contingent expenses, foreign missions, 1885, \$673.57; 1886, \$11,496.17 * ..	\$12,169 74
Contingent expenses United States consulates, 1885, \$13.36; 1886, \$9,096.49	9,109 85
Publication of consular and other commercial reports, Department of State, 1885, \$2,371.94; 1886, \$19,692.18 .....	22,064 12

\* Included also in exhibit of expenses for diplomatic service, page 647.



Rescuing shipwrecked American seamen, 1885, \$269.30; 1886, \$2,390.75...	\$2,660 05
Emergencies arising in the diplomatic and consular service.....	3,490 96
Bringing home criminals, 1885, \$47.25; 1886, \$63.25.....	110 50
Procuring evidence relating to French spoliation claims.....	2,700 00
International remonetization of silver.....	8,250 00
Testimonials to Russian officers and subjects for aid to survivors of Jeanette Arctic expedition.....	858 00

*Accounts for prior years.*—Diplomatic and consular accounts not heretofore reported were received, or perfected, during the year, and have been adjusted as follows:

Salaries of ministers, 1871 and prior years, \$3,531.44; 1884, \$934.05; 1885, \$5,694.55.....	\$10,160 04
Salaries, <i>chargés d'affaires ad interim</i> 1885.....	1,414 08
Salaries, secretaries of legations, 1871 and prior years, \$76.58; 1884, \$87.91; 1885, \$2,578.13.....	2,742 62
Salaries, consular service, 1871 and prior years, \$3,015.25; 1873, \$500; 1874, \$1,000; 1881, \$1,394.02; 1882, \$562.50; 1885, \$6,341.31.....	12,813 08
Salaries, interpreters to consulates in China, &c., 1885.....	730 77
Salaries, marshals for consular courts, 1885.....	24 73
Contingent expenses, foreign missions, 1881, \$217.59; 1882, \$194.06; 1883, \$227.88; 1884, \$194; 1885, \$1,136.70.....	1,970 23
Contingent expenses, United States consulates, 1871 and prior years, \$1,031.34; 1881, 75; 1882, \$5; 1883, \$11.25; 1884, \$18.49; 1885, \$3,569.87.....	4,636 70
Loss on bills of exchange, diplomatic service, 1880, \$50.81; 1881, \$166.83; 1882, \$416.06; 1883, \$252.19; 1884, \$422.65; 1885, \$223.90.....	1,532 44
Loss on bills of exchange, consular service, 1882, \$24.69; 1883, \$32.54; 1884, \$4.03; 1885, \$98.64.....	159 90
Pay of consular officers for services to American vessels and seamen, 1885.....	6,106 18
Relief and protection of American seamen, 1878, \$93.74; 1879, \$39.80; 1880, \$198.20; 1881, \$6; 1883, \$150; 1884, \$196.50; 1885, \$1,741.44.....	2,455 68
Allowance to widows or heirs of diplomatic or consular officers who die abroad, 1879, \$1,202.59; 1885, \$438.19.....	1,640 78
Allowance for clerks at consulates, 1885.....	1,856 41
Expenses of prisons for American convicts, 1885.....	691 65
Bringing home criminals, 1885.....	110 55
Rescuing shipwrecked American seamen, 1884, \$165.24; 1885, \$5.....	170 24
Steam-launch for legation and consulate at Constantinople, 1885.....	521 19
Boat and crew for consul at Osaka and Hiogo, 1885.....	45 18
Consular fees adjusted for 1885.....	4,893 71

*London bankers' accounts.*—Accounts adjusted during the year of Messrs. Brown, Shipley & Co., bankers of the United States at London, England, show disbursements aggregating \$299,217.32, and receipts from consular officers of fees amounting to \$236,850.62, and of extra wages and other money of seamen, \$412.09. The disbursements were as follows:

Contingent expenses United States consulates, 1885, \$52.66; 1886, \$725.65.....	\$778 31
Salaries of consular service, 1885, \$757.85; 1886, \$3,098.68.....	3,856 53
Salaries of secretaries of legations, 1885, \$6,825.67; 1886, \$31,343.92.....	38,169 59
Contingent expenses, foreign missions, 1885, \$3,826.48; 1886, \$33,259.50.....	37,085 98
Salaries of ministers, 1885, \$36,437.53; 1886, \$165,630.69.....	202,068 22
Salaries of interpreters to legations, 1886.....	1,563 61
Preventing the spread of epidemic diseases.....	3,563 48
Annual expenses of Cape Spartel light, coast of Morocco, 1886.....	291 99
Extending commerce of the United States in the Congo Valley.....	1,783 33
Procuring evidence relating to French spoliation claims.....	4,069 35
Testimonials to Russian officers and subjects for aid to survivors of Jeanette Arctic expedition.....	5,986 93

*Estates of decedents trust fund.*—Accounts of this fund (section 1709, R. S.) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States dying abroad, viz:

Estate of Edward Pierce.....	\$377 51
Estate of Rowland Anderson.....	26 33
Estate of Jens Christiansen.....	103 68
Estate of Franklin Birdsall.....	1,130 30

Estate of E. L. Gertz .....	\$461 10
Estate of Frank Bartlett .....	49 42
Estate of Joseph Hildesheimer .....	9 42
Estate of William Jackson .....	42 68
Estate of Lewis S. Chase .....	4, 156 36
Estate of Martin Howley .....	381 30
Estate of Elijah Gould .....	34 26
Estate of Levi Sadler .....	1, 792 29
Estate of Felix Brewington .....	31 67

8,596 32

## INTERNAL-REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1886' as shown by the adjustment of collectors' accounts and exhibited in detail in Table K, amounted to \$116,807,500.09. Included in this amount \$1,182.17 belongs to the collections of the previous year.

The disbursing accounts of collectors of internal revenue as adjusted for the fiscal year aggregate \$3,522,757.11, inclusive of amounts allowed storekeepers and gaugers. These expenses are given in detail in Appendix L, page 681.

Of this total expense the sum of \$16,329.77 belongs to previous fiscal years, being commissions paid on tax-paid spirit-stamps sold.

The following exhibit shows by States for what these expenses were incurred:

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama .....	\$2, 788 30	\$14, 847 45	.....	\$329 38	\$2, 154 00	\$2, 034 98	\$22, 154 11
Arkansas .....	2, 750 00	10, 724 40	.....	353 63	11, 182 50	1, 379 36	26, 389 89
California .....	8, 464 96	46, 337 00	\$1, 273 30	1, 929 07	14, 484 00	25, 987 49	98, 475 82
Colorado .....	3, 000 00	10, 533 87	1, 000 00	129 39	68 00	1, 405 05	16, 136 31
Connecticut .....	4, 177 06	16, 269 89	300 00	201 66	2, 504 00	5, 870 72	29, 263 33
Delaware .....	3, 032 13	7, 295 40	285 00	63 43	730 00	1, 222 14	12, 628 10
Florida .....	3, 000 00	8, 735 54	597 28	98 93	.....	.....	12, 431 75
Georgia .....	4, 590 48	36, 614 78	.....	304 53	21, 297 00	8, 344 18	71, 150 97
Idaho .....	.....	739 89	.....	.....	.....	.....	739 89
Illinois .....	25, 634 00	80, 867 43	2, 138 71	1, 252 44	92, 731 00	90, 482 33	293, 105 91
Indiana .....	11, 874 97	34, 482 11	1, 493 32	621 66	30, 835 00	24, 056 01	103, 363 07
Iowa .....	9, 875 44	24, 325 83	1, 426 72	677 02	7, 164 00	8, 139 11	51, 608 12
Kansas .....	2, 981 45	11, 853 58	.....	190 43	2, 021 50	93 19	17, 140 15
Kentucky .....	22, 980 83	102, 344 52	2, 780 19	2, 739 07	356, 927 00	139, 549 47	627, 331 08
Louisiana .....	3, 750 00	22, 424 20	.....	209 13	.....	3, 976 46	30, 359 79
Maine .....	2, 375 00	4, 675 55	.....	69 28	.....	.....	7, 119 83
Maryland .....	4, 500 00	38, 229 53	700 00	525 63	33, 451 00	25, 364 73	102, 770 89
Massachusetts .....	8, 504 67	31, 728 82	509 24	696 05	23, 124 00	18, 386 34	82, 949 12
Michigan .....	7, 375 00	27, 275 80	1, 175 52	342 06	.....	2, 094 18	38, 262 56
Minnesota .....	3, 625 00	15, 144 92	.....	248 51	.....	1, 718 73	20, 737 16
Mississippi .....	2, 750 00	11, 473 74	254 25	176 62	.....	.....	14, 654 61
Missouri .....	12, 683 40	49, 976 16	710 50	1, 040 59	32, 337 50	26, 826 08	123, 575 13
Montana .....	3, 001 86	11, 586 25	699 56	123 79	416 50	158 50	15, 986 46
Nebraska .....	4, 500 00	16, 968 49	.....	268 97	5, 140 00	5, 398 34	32, 265 80
Nevada .....	2, 750 00	6, 248 12	693 25	198 89	.....	.....	9, 890 28
New Hampshire .....	3, 977 27	4, 580 05	.....	108 67	1, 408 00	872 86	10, 946 85
New Jersey .....	12, 065 45	39, 964 06	930 00	459 78	2, 596 00	7, 096 97	63, 712 26
New Mexico .....	2, 750 00	8, 530 09	699 40	183 97	.....	983 71	13, 147 17
New York .....	32, 320 50	171, 622 31	10, 919 88	2, 269 36	12, 822 00	56, 530 94	286, 484 99
North Carolina .....	13, 151 84	92, 436 76	1, 335 65	1, 566 43	109, 249 50	26, 123 64	243, 863 82
Ohio .....	21, 991 98	80, 210 85	2, 695 60	1, 410 47	69, 993 00	88, 977 41	265, 279 31
Oregon .....	3, 000 00	10, 784 76	.....	236 79	939 00	1, 131 28	16, 091 83
Pennsylvania .....	24, 631 97	123, 020 86	3, 567 15	2, 600 58	94, 911 50	60, 709 67	309, 441 73
Rhode Island .....	2, 750 00	5, 599 43	.....	106 87	.....	732 30	9, 188 65
South Carolina .....	3, 172 29	16, 944 81	.....	217 27	5, 570 50	1, 177 61	27, 082 48
Tennessee .....	7, 125 00	35, 656 38	.....	704 03	44, 893 50	17, 847 54	106, 226 45
Texas .....	7, 625 00	27, 906 67	1, 230 55	556 46	2, 331 00	3, 593 86	43, 243 54
Vermont .....	2, 125 00	4, 092 41	183 99	42 73	.....	.....	6, 444 13
Virginia .....	13, 218 69	84, 719 61	1, 420 34	1, 683 99	23, 931 00	29, 430 60	154, 404 23
West Virginia .....	4, 862 14	16, 690 44	398 96	594 95	6, 114 00	7, 069 39	35, 729 88
Wisconsin .....	13, 381 57	31, 351 12	878 33	649 92	13, 861 00	10, 674 24	70, 796 18
Total .....	329, 723 25	1, 395, 813 93	40, 296 69	26, 182 43	1, 025, 370 50	705, 370 31	3, 522 757 11

## 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.
			Trans- portation.	Subsist- ence.	Other expenses.	
James S. Battle .....	\$6 00	\$246 00	\$60 53	\$144 00	\$5 11	\$455 64
A. H. Brooks .....	7 00	2,184 00	296 51	284 75	284 45	3,049 71
Ed. M. Brown .....	6 00	1,747 00	325 04	903 00	45 22	3,020 26
G. Washington Carr .....	7 00	114 00	14 00	66 00	4 38	198 38
W. H. Chapman .....	7 00	2,191 00	513 43	993 00	57 56	3,754 99
George B. Clark .....	7 00	2,177 00	869 82	978 00	147 03	4,171 85
Robert P. Cole .....	6 00	342 00	47 55	183 00	14 26	586 81
E. V. Donelson .....	7 00	1,092 00	367 65	504 00	29 99	1,993 64
J. H. Hale .....	7 00	2,212 00	366 37	1,059 00	68 30	3,705 67
John Blair Hoge .....	7 00	91 00	44 00	24 00	2 45	161 45
Godfrey Jaeger .....	6 00	1,433 00	144 10	684 00	26 50	2,287 60
Horace Kellogg .....	7 00	2,142 00	517 50	1,061 25	108 10	3,828 85
William King .....	7 00	2,191 00	695 32	980 25	61 96	3,928 53
James E. Larkin .....	7 00	2,177 00	342 46	1,089 00	95 67	3,704 13
Walcott Lay .....	7 00	2,212 00	520 83	1,095 00	133 99	3,961 82
John Lofland .....	7 00	2,131 50	382 85	1,054 50	43 80	3,612 65
J. B. Marvin .....	7 00	2,191 00	1,084 11	1,059 00	121 83	4,455 94
F. S. Neustadt .....	7 00	2,051 00	802 39	977 00	154 08	3,984 47
John S. Phelps .....	7 00	371 00	51 42	60 75	24 22	507 39
Stanley Plummer .....	7 00	2,191 00	475 79	1,095 00	114 79	3,876 58
F. D. Sewall .....	10 00	3,070 00	391 68	367 50	53 79	3,882 97
William Somerville .....	7 00	2,142 00	674 84	963 00	51 67	3,831 51
L. A. Thrasher .....	7 00	2,191 00	460 73	747 00	48 94	3,447 67
John Webb, jr. ....	6 00	1,930 00	348 08	987 00	58 20	3,323 28
G. W. Wilson .....	7 00	1,106 00	44 50	493 00	56 18	1,699 68
Total .....		41,925 50	9,841 50	17,852 00	1,812 47	71,431 47
Stationery furnished revenue agents .....						192 42
Transportation over Pacific railroads under orders from Treasury Department .....						551 26
Total .....						72,175 15

*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, 1885 ..	\$37,738,040 00	By stamps sent to collectors .....	\$74,258,305 00
To stamps received from printers ..	66,622,600 00	By stamps destroyed by committee ..	1,247 40
To stamps returned by collectors ..	181,545 00	By stamps on hand June 30, 1886 ..	30,283,880 00
To stamps received for redemption ..	1,247 40		
	<u>104,543,432 40</u>		<u>104,543,432 40</u>

## SPECIAL-TAX STAMPS.

To stamps on hand June 30, 1885 ..	\$1,222,244 00	By stamps sent to collectors .....	\$9,444,844 00
To stamps received from printers ..	10,232,052 00	By stamps destroyed by committee ..	976,178 00
To stamps returned by collectors ..	409,234 00	By stamps on hand June 30, 1886 ..	1,442,508 00
	11,863,530 00		11,863,530 00

## BEER STAMPS.

Dr.			Cr.
To stamps on hand June 30, 1885..	\$5, 119, 720 00	By stamps sent to collectors.....	\$21, 327, 820 00
To stamps received from printers	19, 837, 500 00	By stamps destroyed by committee	2, 417 17
To stamps returned by collectors	5, 494 30	By stamps on hand June 30, 1886..	3, 628, 900 00
To stamps received for redemption	2, 422 87		
	24, 965, 137 17		24, 965, 137 17

## STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

To stamps on hand June 30, 1885..	\$7, 656, 059 49	By stamps sent to collectors.....	\$29, 893, 662 80
To stamps received from printers	28, 323, 660 00	By stamps destroyed by committee	4, 072 71
To stamps returned by collectors	58, 539 81	By stamps on hand June 30, 1886..	6, 141, 142 69
To stamps received for redemption	618 90		
	36, 038, 878 20		36, 038, 878 20

## STAMPED FOIL WRAPPERS.

To wrappers received from printer.	\$187, 617 12	By wrappers sent to collectors...	\$187, 617 12
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## DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1885....	\$8, 332 50	By amount cash deposited .....	\$55 70
To stamps returned for redemption.	6, 259 87	By stamps destroyed by committee	8, 482 45
		By stamps canceled and returned.	585 80
		By amount allowed by Commissioner for stamps affixed to packages.....	56 04
		By stamps on hand June 30, 1886..	5, 412 38
	14, 592 37		14, 592 37

*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 .....	\$356, 634 10
Alexander Balfour .....	36, 827 11

*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 .....	\$39, 324 65
Traveling expenses .....	9, 957 52
Expenses (incidental) .....	13, 146 84
Stationery .....	16, 989 45
Telegrams .....	616 99
Rent .....	5, 000 00
Expressage .....	3, 986 89
Counsel fees and expenses.....	1, 360 00
Rewards.....	4, 874 74
Surveyors of distilleries .....	4, 350 70
Salaries in office of the Commissioner of Internal Revenue.....	249, 123 08
Salaries in office of the Commissioner of Internal Revenue (reimbursable).	2, 499 98
Fees and expenses of gaugers prior to July 1, 1885.....	152 41
Fees and expenses of gaugers .....	705, 370 31

Under the provisions of section 4, act of March 3, 1883, rebate claims on tobacco, snuff, and cigars have been allowed amounting to \$114.83.

An adjustment of the accounts of ten stamp agents shows a deposit of \$35,768.44.

Six hundred and sixteen claims for the redemption of stamps, amounting to \$24,647.60, were settled during the year, from which \$558.12 were discounted, leaving \$24,089.48 actually paid.

By the last annual report of this office, for 1885, 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) \$38,660.92. During the year \$101,810.42 have been deposited and \$105,341.49 disbursed, leaving a balance to his credit January 1, 1886, of \$35,129.85. The balance to his credit January 1, 1885, on account of "offers in compromise" (special-deposit account No. 5) was \$27,753.01. During the year \$84,454.39 were deposited and \$98,409.07 disbursed, leaving a balance to his credit January 1, 1886, of \$13,798.33.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$32,305.05; drawback on merchandise exported, \$35,189.05; and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$7,267.03.

Moneys refunded on lands sold for taxes in the late insurrectionary States amount to \$2,424.02, and moneys erroneously collected under the direct-tax laws, \$4,668.24.

Accounts have been adjusted with the States of Arkansas and Colorado and the Territory of Dakota 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 \$1,929.50.

*Disbursing clerk's accounts.*—Accounts rendered by F. J. Kieckhoefer, disbursing clerk of the Department of State, have been adjusted as follows:

Stationery, furniture, &c., 1885, \$1,760.13; 1886, \$4,998.89 .....	\$6,759 02
Editing, publishing, and distributing Revised and Annual Statutes.....	3,866 47
Books and maps, 1885, \$1,658.42; 1886, \$1,990.33 .....	3,657 75
Lithographing, 1886 .....	1,200 00
Proof-reading, 1886 .....	1,171 67
Transmission of certain books and mementos to National Lincoln Monument Association of Springfield, Ill. ....	82 50

Accounts rendered by George W. Evans, disbursing clerk of the Department of the Interior, have been adjusted as follows:

Preservation of collections, National Museum, 1885, \$4,914.56; 1886, \$102,158.03 .....	\$107,072 59
Preservation of collections, National Museum (Armory building), 1886.....	2,285 46
Preservation of collections, National Museum, "1885 and 1886" .....	4,045 57
Furniture and fixtures, National Museum, 1885, \$1,786.24; 1886, \$35,987.16.	37,773 40
Plates for Patent Office Official Gazette, 1886 .....	43,993 30
Scientific Library, Patent Office, 1885, \$43.16; 1886, \$2,875.95 .....	2,919 11
Photolithographing, Patent Office, 1885, \$11,877.74; 1886, \$77,477.25.....	89,354 99
Foreign exchanges, Patent Office, 1885, \$188.80; 1886, \$184.30 .....	373 10
Expenses of the Tenth Census .....	10,653 39

Accounts rendered by Perry C. Smith, disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1885, \$828.03; 1886, \$13,088.60 .....	\$13,916 63
Publication of post-route maps, 1885, \$3,759.84; 1886, \$14,086.10 .....	17,845 94
Miscellaneous items, 1884, \$7.50; 1885, \$1,062.40; 1886, \$10,221.32 .....	11,291 22
Keeping horses and repair of wagons and harness, 1885, \$40.50; 1886, \$945.59 .....	986 07
Rent, 1886 .....	13,250 00
Furniture, 1886 .....	1,102 16
Stationery, 1885, \$340.97; 1886, \$7,632.28 .....	7,973 25
Carpets, 1886 .....	2,520 79
Fuel, 1885, \$53.40; 1886, \$6,967.65 .....	7,021 05
Gas, 1885, \$400.35; 1886, \$5,139.46 .....	5,539 81
Hardware, 1885, \$423.16; 1886, \$534.81 .....	957 97
Painting, 1886 .....	1,997 29
Plumbing and gas fixtures, 1886 .....	3,634 30
Sale of post-route maps, 1886 .....	2,252 00
Postage, 1886 .....	448 50
Telegraphing, 1884, \$3.90; 1885, \$1,146.29; 1886, \$2,165.55 .....	3,315 74

Other accounts rendered by disbursing clerks, agents, and others, have been adjusted as follows :

International exchanges, Smithsonian Institution, 1886, rendered by Thomas J. Hobbs .....	\$10,000 00
Expenses of the Tenth Census, for printing and printing material .....	3,408 82
Expenses of taking inter-decennial census, 1885, viz : Nebraska, \$34,759.12; Colorado, \$20,673.07; Dakota, \$35,606.89; New Mexico, \$4,839.17 .....	95,778 25
Additional payment to O. W. Streeter, special agent United States, for services and expenses in taking the census of Dakota, 1860 .....	7,302 05
Expenses of the Eighth Census .....	302 21
Preservation of collections, National Museum, 1883 .....	149 16

Although since the time covered by this report the adjusting of the Alabama claims put additional work upon this office, occupying the greater part of the clerical force from July 3 to August 10, the business of the Bureau is not in arrears, owing to a commendable industry and zeal of some of the most efficient clerks, who devoted many of their evening hours to the public 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, 1886.

[a, Comprises all accounts received.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	T. O. Osborn, late minister and consul-general.	\$1, 875 00	\$100 00	.....	.....
	B. W. Hanna, minister and consul-general.	7, 133 15	395 10	.....	\$105 00
				\$9, 503 25	.....
Austria - Hungary.	J. M. Francis, late minister .....	1, 923 95	34 50	.....	.....
	A. M. Kelley, late minister .....	2, 054 35	.....	.....	.....
	J. F. Lee, chargé d'affaires <i>ad interim</i> ..	5, 461 99	1, 013 50	.....	285 00
	W. T. Strong, late secretary of legation ..	132 07	.....	.....	.....
				136 96	.....
				10, 757 32	.....
Belgium .....	N. Fish, late minister .....	2, 119 57	239 64	.....	.....
	L. Tree, minister .....	6, 644 02	334 25	.....	65 00
				9, 337 48	.....
Bolivia .....	R. Gibbs, late minister and consul-general.	1, 603 26	97 68	.....	.....
	W. A. Seay, minister and consul-general .....	4, 673 92	442 95	.....	.....
				6, 817 81	.....
Brazil .....	T. A. Osborn, late minister .....	1, 723 26	.....	.....	.....
	T. J. Jarvis, minister .....	12, 000 00	1, 569 78	.....	40 00
	C. B. Trail, secretary of legation .....	1, 603 15	29 20	.....	.....
				16, 930 39	.....
Central American States.	H. C. Hall, minister .....	10, 000 00	1, 180 58	.....	.....
	D. L. Pringle, chargé d'affaires <i>ad interim</i> ..	1, 156 41	.....	.....	.....
				12, 336 99	.....
Chili .....	C. A. Logan, late minister .....	706 52	.....	.....	.....
	W. R. Roberts, minister .....	10, 000 00	528 58	.....	.....
	C. M. Seibert, chargé d'affaires <i>ad interim</i> ..	458 34	.....	.....	.....
	C. Carpenter, late secretary of legation ..	114 13	.....	.....	.....
				1, 362 50	.....
				13, 170 07	.....
China .....	C. Denby, minister .....	11, 967 39	540 33	.....	65 00
	E. J. Smithers, chargé d'affaires <i>ad interim</i> ..	1, 500 00	676 45	.....	.....
	W. W. Rockhill, secretary of legation ..	2, 625 00	15 54	.....	.....
	C. Denby, jr., second secretary of legation.	1, 775 60	.....	.....	.....
	F. D. Cheshire, interpreter .....	3, 000 00	13 51	.....	.....
				22, 113 82	.....
Colombia .....	W. L. Scruggs, late minister .....	4, 145 83	250 00	.....	.....
	C. D. Jacob, minister .....	4, 824 71	137 62	.....	10 00
	V. O. King, chargé d'affaires <i>ad interim</i> ..	309 06	67 07	.....	.....
				9, 734 29	.....
Corea .....	W. H. Parker, minister and consul-general.	1, 708 34	329 71	.....	.....
	G. C. Foulk, chargé d'affaires <i>ad interim</i> ..	2, 376 37	1, 032 19	.....	5 00
	Chon Yang Muk, late interpreter .....	958 80	.....	.....	.....
	Song Ikyung, interpreter .....	41 23	.....	.....	.....
				6, 446 61	.....
Denmark .....	W. Hoffman, late minister and consul-general.	276 87	.....	.....	.....
	R. B. Anderson, minister and consul-general.	3, 750 00	1, 050 00	.....	.....
				5, 076 87	.....
France .....	L. P. Morton, late minister .....	570 65	.....	.....	.....
	R. M. McLane, minister .....	17, 500 00	3, 773 14	.....	587 03
	H. Vignaud, chargé d'affaires <i>ad interim</i> ..	961 54	.....	.....	.....

## A.—STATEMENT OF EXPENSES OF the DIPLOMATIC SERVICE, &amp;c.—Cont'd.

Country.	Officers.	Salaries adjusted.	Contingent ex- penses and loss by ex- change.	Total.	Passport fees.
France .....	H. Vignaud, secretary of legation .....	\$2,336 54	\$5 66	.....	.....
	A. Jay, second secretary of legation .....	2,000 00	7 18	.....	.....
				\$27,154 71	.....
Germany .....	J. A. Kasson, late minister .....	1,188 86		.....	.....
	G. H. Pendleton, minister .....	17,500 00	2,170 62	.....	\$1,280 00
	C. Coleman, chargé d'affaires <i>ad interim</i> .....	697 12	703 70	.....	500 00
	C. Coleman, secretary of legation .....	2,415 87	16 54	.....	.....
	F. V. S. Crosby, second secretary of legation .....	2,000 00	16 45	.....	.....
				26,709 16	.....
Great Britain .....	E. J. Phelps, minister .....	17,500 00	5,164 50	.....	383 24
	W. J. Hoppin, late secretary of legation .....	2,004 81		.....	.....
	H. White, secretary of legation .....	627 41		.....	.....
	H. White, late second secretary of legation .....	1,521 98		.....	.....
	C. P. Phelps, second secretary of legation .....	478 03		.....	.....
				27,296 73	.....
Hawaiian Islands .....	G. W. Merrill, minister .....	\$5,625 00	300 00	.....	.....
				5,925 00	.....
Hayti .....	J. M. Langston, late minister and consul-general .....	203 80		.....	.....
	J. E. W. Thompson, minister and consul-general .....	5,000 00	836 69	.....	5 00
				6,040 49	.....
Italy .....	J. B. Stallo, minister .....	11,934 72	479 89	.....	115 00
	C. A. Dougherty, secretary of legation .....	1,648 37		.....	.....
				14,062 98	.....
Japan .....	J. A. Bingham, late minister .....	1,369 87		.....	.....
	R. B. Hubbard, minister .....	13,000 00	631 44	.....	5 00
	G. Goward, late secretary of legation .....	1,538 54		.....	.....
	F. S. Mansfield, secretary of legation .....	1,519 20	2 55	.....	.....
	Edwin Dun, second secretary of legation .....	1,800 00	4 32	.....	.....
	W. N. Whitney, interpreter .....	2,500 00	5 79	.....	.....
				21,371 41	.....
Liberia .....	J. H. Smyth, late minister and consul-general .....	2,819 45	104 52	.....	.....
	M. A. Hopkins, minister and consul-general .....	\$2,527 16	321 51	.....	.....
				5,772 64	.....
Mexico .....	H. R. Jackson, minister .....	\$9,000 00	2,941 94	.....	50 00
	J. L. Morgan, chargé d'affaires <i>ad interim</i> .....	1,601 65		.....	.....
	J. L. Morgan, secretary of legation .....	1,275 49		.....	.....
				14,819 08	.....
Netherlands .....	W. L. Dayton, late minister .....	427 99		.....	.....
	I. Bell, Jr., minister .....	7,500 00	634 84	.....	.....
				8,562 83	.....
Paraguay and Uruguay .....	W. Williams, late chargé d'affaires .....	978 27	9 20	.....	.....
	J. E. Bacon, chargé d'affaires .....	5,000 00	626 56	.....	15 00
				6,614 03	.....
Persia .....	F. H. Winston, minister and consul-general .....	\$407 61		.....	.....
				407 61	.....
Peru .....	C. W. Buck, minister .....	10,000 00	1,228 21	.....	30 00
	R. K. Neill, chargé d'affaires <i>ad interim</i> .....	40 76		.....	.....
	R. K. Neill, secretary of legation .....	1,487 77		.....	.....
				12,756 74	.....
Portugal .....	E. P. C. Lewis, minister and consul-general .....	5,000 00	1,487 55	.....	15 00
				6,487 55	.....
Russia .....	A. Taft, late minister .....	2,900 83		.....	.....
	G. V. N. Lothrop, minister .....	17,500 00	2,130 76	.....	240 00
	G. W. Wurts, chargé d'affaires <i>ad interim</i> .....	2,012 70		.....	.....
	G. W. Wurts, secretary of legation .....	2,021 22		.....	.....
				26,565 51	.....
Roumania, Serbia, and Greece .....	W. Fearn, minister and consul-general .....	\$6,464 67		.....	.....
				6,464 67	.....



## A.—STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &amp;c.—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Spain .....	J. W. Foster, late minister .....	\$2,836 96	\$495 56		\$5 00
	J. L. M. Curry, minister .....	8,608 72	1,814 22		5 00
	E. H. Strobel, chargé d'affaires <i>ad interim</i> .....	1,842 50	1,097 62		
	D. T. Reed, late secretary of legation .....	151 63			
	E. H. Strobel, secretary of legation .....	1,247 28			
	Clerk to legation .....	1,169 12		\$19,173 61	
Siam .....	J. A. Halderman, minister and consul-general .....	625 00			
	J. T. Child, minister and consul-general .....	731 07	37 20		
	N. A. McDonald, vice-consul .....	4,059 06	103 25		
	R. O. Robbins, interpreter .....	312 49		5,868 07	
Sweden and Norway .....	W. W. Thomas, jr., late minister .....	509 50			
	Rufus Magee, minister .....	7,500 00	623 65		40 00
Switzerland .....	M. J. Cramer, late minister and consul-general .....	366 83	34 78	8,633 15	5 00
	B. Winchester, minister and consul-general .....	5,000 00	1,517 90	6,919 60	335 00
Turkey .....	L. Wallace, late minister .....	1,494 56			
	S. S. Cox, minister .....	10,000 00	2,019 70		
	W. C. Emmet, chargé d'affaires <i>ad interim</i> .....	1,427 54	1,011 47		45 00
	W. C. Emmet, late secretary of legation .....	999 23			
	P. King, secretary of legation .....	430 00			
	A. A. Garguilo, interpreter .....	2,500 00		19,882 50	
Venezuela .....	J. Baker, late minister and consul-general .....	288 46			
	C. L. Scott, minister and consul-general .....	7,500 00	400 00	8,188 46	
OTHER PLACES.					
Apia .....	B. Greenebaum, consul .....		265 71	265 71	
Cairo .....	J. Cardwell, agent and consul-general .....		125 63	125 63	
	N. D. Comanos, late vice-consul-general .....		91 38	91 38	
Canton .....	C. Seymour, consul .....		75 54	75 54	
Havre .....	F. F. Dufals, consul .....		77 00	77 00	
Liverpool .....	C. T. Russell, consul .....		729 99	729 99	
London .....	B. F. Stevens, dispatch agent .....		4,651 13	4,651 13	
Mexico .....	J. W. Porch, consul .....		55 25	55 25	
Muscat .....	L. S. Maguire, consul .....		74 24	74 24	
State Department .....	F. J. Kieckhoefer, disbursing clerk .....		11,496 17	11,496 17	
Zanzibar .....	F. M. Cheney, consul .....		120 00	120 00	
		363,154 25	60,509 22	425,663 47	4,235 27

## RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires .....	\$295,514 82
Paid for salaries of chargés d'affaires <i>ad interim</i> .....	23,905 04
Paid for salaries, secretaries of legations, interpreters, and legation clerks .....	45,734 39
Paid for contingent expenses, foreign missions .....	59,339 14
Paid for loss on bills of exchange .....	1,170 08
	425,663 47
Passport fees received and accounted for .....	4,235 27

**B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June 30, 1886.****SCHEDULE B.\***

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
<b>CONSULATES-GENERAL.</b>							
Bangkok <sup>1</sup>							\$9 50
Berlin	\$4,000 00	\$250 00		\$1,371 20	\$1,200 00		15,114 75
Berne <sup>2</sup>					400 00		822 50
Bogota <sup>3</sup>	175 86	226 00					8 00
Bucharest <sup>4</sup>	326 09						
Cairo <sup>5</sup>	1,152 78	951 09		c893 36		\$37 93	122 50
Alexandria							504 50
Port Said							27 00
Calcutta	5,000 00	588 16		1,491 01	800 00		5,270 00
Akyab <sup>6</sup>							
Bassein <sup>6</sup>							
Chittagong <sup>6</sup>							
Madras							802 50
Moulmein <sup>6</sup>							
Rangoon							105 00
Constantinople	3,000 00			998 36		302 86	859 50
Dardanelles							c2 50
Salonica							c155 50
Trebizonde							6 50
Frankfort-on-the-Main	3,000 00	187 50		1,117 54	1,200 00		7,386 50
Lungen Schwalback							2 50
Guatemala	1,058 63	65 22		393 52		17 74	435 00
Champerico			\$57 50				655 00
Livingston			273 68				811 00
San José			249 13				782 50
Guayaquil	3,000 00	375 00		599 31	400 00		1,934 50
Bahia							313 00
Manta							144 50
Halifax	3,000 00	48 91		616 09	640 00	11 44	2,364 25
Barrington							252 00
Bridgewater			11 00				88 00
Liverpool			17 00				77 00
Lunenburg							83 25
Shelburne							35 50
Havana	6,000 00			2,802 85	1,600 00		19,064 00
Gibara			144 73				(d)
Nuevitas			208 10				(d)
Honolulu	3,891 30	195 65		1,084 78			5,011 55
Kahului			156 34				403 25
Hilo			57 22				75 00
Mahukona <sup>6</sup>			17 08				
Kanagawa	4,000 00	340 54		2,067 75	764 05		9,873 79
Lisbon <sup>7</sup>							840 09
Oporto							635 00
London	6,000 00	309 78		3,699 92	1,600 00		59,573 00
Dover							1 00
Matamoros	2,000 00			769 61	640 00		798 50
Camargo							220 00
Mier							701 50
Santa Cruz Point							800 00
Melbourne	4,500 00			1,071 33	800 00	27 56	867 37
Albany <sup>6</sup>							
Port Adelaide							225 00

\* The principal officers in this schedule, and in Schedule C, which follows, receive a fixed salary, and the fees collected by them are covered into the Treasury. The agents are compensated from fees collected by them, and also from the Treasury, for services performed for American vessels. The fees used for compensation of agents, and the fees shown to have accrued to the principals from the agencies, are not covered into the Treasury. The indented offices are the consular agencies.

<sup>1</sup> For salary see Table A, Siam.<sup>2</sup> For salary see Table A, Switzerland.<sup>3</sup> Accounts from March 20, to May 31, 1886.<sup>4</sup> For balance of salary see Table A, Roumania.<sup>5</sup> Accounts for salary and expenses for June quarter, 1886, not received.<sup>6</sup> No fees.<sup>7</sup> For salary see Table A, Portugal.

## B.—STATEMENT of CONSULAR FEES, SALARIES, &amp;c.—Continued.

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES-GENERAL—continued.							
Mexico.....	\$1,794 99	\$385 26	.....	\$639 32	\$518 54	.....	\$64 00
Monrovia <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	240 00
Montreal.....	4,000 00	65 20	.....	1,259 95	1,200 00	.....	4,041 25
Couteau Landing.....	.....	.....	.....	.....	.....	.....	762 75
Hemingford.....	.....	.....	.....	.....	.....	.....	454 00
Hinchinbrook.....	.....	.....	.....	.....	.....	.....	208 00
Hochelaga and Longueuil.....	.....	.....	.....	.....	.....	.....	821 25
Huntingdon.....	.....	.....	.....	.....	.....	.....	467 00
Panama.....	4,000 00	.....	.....	1,237 35	480 00	\$6 80	1,155 20
Paris.....	6,000 00	.....	.....	4,478 24	1,600 00	.....	57,591 75
Port au Prince <sup>3</sup> .....	.....	.....	.....	.....	800 00	.....	961 50
Aux Cayes.....	.....	.....	\$111 89	.....	.....	.....	(d)
Jacmel.....	.....	.....	49 15	.....	.....	.....	(d)
Miragoane.....	.....	.....	65 68	.....	.....	.....	(d)
Rio de Janeiro <sup>3</sup> .....	4,500 00	815 22	.....	1,487 85	1,597 83	.....	5,914 50
Rome.....	3,000 00	391 30	.....	669 53	.....	101 86	514 79
Ancona.....	.....	.....	.....	.....	.....	.....	17 50
Civita Vecchia.....	.....	.....	.....	.....	.....	.....	15 00
Shanghai.....	5,000 00	1,113 73	.....	2,492 43	900 00	51 37	14,101 30
St. Petersburg.....	3,000 00	432 07	.....	833 34	222 80	1 55	583 50
Riga.....	.....	.....	.....	.....	.....	.....	148 00
Vienna.....	3,000 00	.....	.....	1,315 55	1,200 00	12 60	9,212 00
Brunn.....	240 00	.....	.....	.....	.....	.....	1,240 00
CONSULATES.							
Acapulco.....	2,000 00	.....	.....	583 29	.....	.....	388 00
Tehuantepec.....	.....	.....	.....	.....	.....	.....	67 50
San Benito.....	.....	.....	.....	.....	.....	.....	275 00
Aix-la-Chapelle.....	1,500 00	244 56	.....	332 26	.....	.....	1,465 00
Burtscheid.....	282 50	.....	.....	.....	.....	.....	1,282 50
Amherstburg.....	1,500 00	.....	.....	111 06	.....	.....	1,294 50
Amoy.....	3,500 00	884 51	.....	770 14	.....	.....	1,580 11
Amsterdam.....	1,500 00	.....	.....	585 10	400 00	.....	3,942 26
Antigua.....	1,500 00	.....	.....	220 23	.....	.....	595 50
Anguilla.....	.....	.....	.....	.....	.....	.....	25 00
Dominica.....	.....	.....	.....	.....	.....	.....	574 21
Montserrat.....	.....	.....	.....	.....	.....	.....	210 00
Nevis.....	.....	.....	.....	.....	.....	.....	204 00
Portsmouth.....	.....	.....	.....	.....	.....	.....	11 00
Antwerp.....	2,500 00	.....	.....	842 15	800 00	.....	2,976 50
Apia.....	1,385 87	297 56	.....	578 90	.....	104 94	209 25
Athens.....	2,500 00	658 96	.....	724 13	.....	6 37	23 50
Corfu <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	4 50
Piræus <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	20 00
Syra <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	3 50
Zante <sup>4</sup> .....	.....	.....	.....	.....	.....	.....	3 00
Auckland.....	1,450 51	309 78	.....	583 39	.....	81 21	327 50
Christ Church.....	.....	.....	32 27	.....	.....	.....	65 00
Dunedin.....	.....	.....	36 06	.....	.....	.....	99 00
Russell <sup>5</sup> .....	.....	.....	97 58	.....	.....	.....	.....
Wellington.....	.....	.....	13 99	.....	.....	.....	50 30
Bahia.....	1,500 00	.....	.....	235 50	.....	.....	1,058 50
Aracajus.....	.....	.....	51 94	.....	.....	.....	.....
Barbadoes.....	1,500 00	224 19	.....	461 35	.....	1 57	1,644 23
St. Lucia.....	.....	.....	18 80	.....	.....	.....	472 75
St. Vincent.....	.....	.....	43 49	.....	.....	.....	160 00
Barcelona.....	1,500 00	.....	.....	466 35	.....	.....	246 00
Palma.....	.....	.....	.....	.....	.....	.....	8 50
Port Mahon.....	.....	.....	.....	.....	.....	.....	12 00
Tarragona.....	.....	.....	12 86	.....	.....	.....	445 50
Gros.....	.....	.....	.....	.....	.....	.....	862 50
Barmen.....	2,000 00	385 87	.....	1,531 26	640 00	3 04	8,797 50
Basle.....	2,000 00	.....	.....	549 43	200 00	.....	3,387 50
Chaux de Fonds.....	187 50	.....	.....	.....	.....	.....	1,187 50

<sup>1</sup> For salary see Table A, Liberia.<sup>2</sup> For salary see Table A, Hayti.<sup>3</sup> Salary account for June quarter, 1886, not received.<sup>4</sup> Agencies of Petras prior to January 1, 1886. (See Table D.)<sup>5</sup> No fees

## B.—STATEMENT of CONSULAR FEES, SALARIES, &amp;c.—Continued.

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—continued.							
Beirut.....	\$2,000 00	\$789 04	.....	\$700 37	\$400 00	\$161 99	\$93 50
Aintab <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	42 09
Aleppo.....	.....	.....	.....	.....	.....	.....	37 50
Alexandretta.....	.....	.....	.....	.....	.....	.....	42 00
Damascus.....	.....	.....	.....	.....	.....	.....	53 75
Haifa.....	.....	.....	.....	.....	.....	.....	2 00
Latakia.....	.....	.....	.....	.....	.....	.....	4 50
Morash <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	25
Mersine.....	.....	.....	.....	.....	.....	.....	10,596 50
Sidon.....	.....	.....	.....	.....	.....	.....	187 50
Belfast.....	3,000 00	538 05	.....	1,059 38	639 91	.....	667 50
Ballymena.....	.....	.....	.....	.....	.....	.....	1,569 50
Lurgan.....	.....	.....	.....	.....	.....	.....	7,743 00
Bermuda.....	1,500 00	.....	.....	215 77	.....	.....	1,645 00
Birmingham.....	2,500 00	95 11	.....	924 72	960 00	.....	987 50
Kidderminster.....	645 00	.....	.....	.....	.....	.....	386 50
Redditch.....	.....	.....	.....	.....	.....	.....	9,365 00
Wolverhampton.....	.....	.....	.....	.....	.....	.....	131 50
Bordeaux.....	2,500 00	.....	.....	744 20	800 00	.....	169 00
Panillao.....	.....	.....	.....	.....	.....	.....	336 50
Pau.....	.....	.....	.....	.....	.....	.....	21 218 00
Bayonne.....	.....	.....	.....	.....	.....	.....	4 386 00
Bradford.....	3,000 00	.....	.....	1,531 38	960 00	.....	c21 25
Bremen.....	2,500 00	54 35	.....	1,205 59	1,200 00	.....	1,560 00
Brake and Nordenham.....	.....	.....	.....	.....	.....	.....	1,096 00
Bremerhaven.....	693 20	.....	\$133 20	.....	.....	.....	130 90
Bristol.....	1,500 00	.....	.....	518 87	.....	9 22	2,712 50
Gloucester <sup>2</sup> .....	.....	.....	.....	.....	.....	.....	2,237 50
Brussels.....	2,500 00	108 70	.....	800 15	.....	5 94	1,863 50
Charleroi.....	1,000 00	.....	.....	.....	.....	.....	717 50
Buenos Ayres.....	2,500 00	.....	.....	1,148 16	400 00	9 81	75 00
Cadiz.....	1,500 00	342 39	.....	583 06	.....	52 12	1,382 50
Huelva.....	.....	.....	.....	.....	.....	.....	442 00
Jerez de la Frontera.....	382 50	.....	.....	.....	.....	.....	170 00
Seville.....	.....	.....	9 72	.....	.....	.....	697 50
Callao.....	3,500 00	.....	.....	333 62	.....	23 12	1,598 50
Paita.....	.....	.....	.....	.....	.....	.....	325 00
Canton.....	3,500 00	.....	.....	1,249 45	.....	.....	65 00
Cape Town.....	1,500 00	.....	.....	587 41	.....	66 59	582 00
East London.....	.....	.....	64 81	.....	.....	.....	47 50
Port Elizabeth.....	.....	.....	.....	.....	.....	.....	288 00
Port Natal.....	.....	.....	.....	.....	.....	.....	105 00
Cardiff.....	2,000 00	.....	.....	849 01	400 00	44 91	275 00
Llanelly.....	.....	.....	.....	.....	.....	.....	1,052 50
Newport.....	.....	.....	.....	.....	.....	.....	410 25
Swansea.....	52 50	.....	.....	.....	.....	.....	84 00
Ceylon.....	1,500 00	.....	.....	489 05	.....	23 44	18,907 50
Point de Galle.....	.....	.....	16 62	.....	.....	.....	3,010 00
Chemnitz.....	1,989 14	114 14	.....	888 33	1,200 00	.....	224 00
Glauchau.....	1,000 00	.....	.....	.....	.....	.....	1,232 50
Chinkiang.....	3,399 39	.....	.....	895 07	.....	.....	60 00
Cienfuegos.....	2,500 00	.....	.....	415 83	400 00	.....	37 50
Trinidad de Cuba.....	.....	.....	140 45	.....	.....	.....	677 50
Zaza.....	.....	.....	74 08	.....	.....	.....	335 00
Clifton.....	1,500 00	.....	.....	210 00	.....	8 00	3,722 50
St. Catharines.....	.....	.....	.....	.....	.....	.....	2,909 29
Cologne.....	2,000 00	.....	.....	584 70	.....	.....	c72 00
Colon.....	2,951 09	.....	.....	894 35	800 00	.....	684 50
San Andres.....	.....	.....	108 10	.....	.....	.....	7 00
Copenhagen.....	1,500 00	.....	.....	944 83	.....	64 16	c10 00
Elsinore.....	.....	.....	.....	.....	.....	.....	355 89
Ronne.....	.....	.....	.....	.....	.....	.....	13 00
Cork.....	2,000 00	.....	.....	484 05	.....	58 47	7,420 00
Waterford.....	.....	.....	.....	.....	.....	.....	765 59
Crefeld.....	2,000 00	.....	.....	906 53	1,200 00	22 88	4,090 00
Demerara.....	3,000 00	.....	.....	862 34	480 00	73 00	1,773 74
Dresden.....	2,500 00	.....	.....	733 18	800 00	.....	123 00
Dublin.....	2,000 00	403 39	.....	863 53	.....	.....	c43 50
Limerick.....	.....	.....	.....	.....	.....	.....	.....
Sligo.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> No fees.<sup>2</sup> Made an agency of Bristol February 11, 1886. Formerly a commercial agency.

**B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.**

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
<b>CONSULATES—continued.</b>							
Dundee	\$2,500 00	\$169 84		\$1,590 17	\$639 99	\$0 44	\$7,499 00
Aberdeen							949 00
Fayal	1,500 00		\$48 90	16 10			174 00
Flores <sup>1</sup>							
Graciosa <sup>1</sup>							17 00
St. George.			100 18				93 00
St. Michael							39 00
Terceira							2,035 00
Florence	1,500 00			459 77	480 00	28 05	65 00
Cagliari							724 26
Foochow	3,500 00			979 82			936 00
Fort Erie	1,500 00	199 72		254 00			228 00
Funchal	1,500 00	24 73		302 10		88 89	761 00
Geneva	1,500 00			423 95		9 59	740 00
Vevay							1,916 50
Genoa	1,500 00			607 32	480 00	8 55	7 50
Spezia							2 50
San Remo							399 00
Gibraltar	1,500 00			272 20			12,541 00
Glasgow	3,000 00	260 87		1,078 38	800 00		100 00
Greenock			193 69				157 00
Guadeloupe	1,500 00			263 61			11,482 50
Hamburg	2,500 00			937 82	1,200 00		4 00
Cuxhaven							183 00
Kiel							62 50
Lubeck							1,605 50
Hamilton	2,000 00	176 83		94 23	35 00		1,308 50
Paris	308 50						291 78
Hankow	3,500 00	1,252 85		843 81			3,476 50
Havre	3,000 00	130 43		976 26	1,135 05		27 00
Brest							
Cherbourg <sup>1</sup>							23 80
St. Malo							10,063 25
Hong-Kong	5,000 00	285 33		1,819 86	1,200 00	20 85	326 52
Jernusalem	2,000 00	402 17		411 55		184 12	5 00
Jaffa							1,189 00
Kingston (Canada)	1,500 00			439 59	400 00		150 50
Gananoque							553 00
Napanee							1,865 00
Kingston (Jamaica)	2,000 00	289 72		629 11		41 35	107 50
Falmouth							105 87
Milk River							358 00
Montego Bay			36 45				585 00
Port Antonio							137 00
Port Morant							187 00
Savannah la Mar			29 49				466 00
St. Ann's Bay			7 16				701 00
Laguayra	1,500 00			336 55			28 50
Barcelona							126 75
Carupano			62 22				611 00
Cumano							793 50
Caracas							3,495 00
Leeds	2,000 00	108 70		512 12	380 80		4,920 50
Huddersfield	1,000 00						2,588 00
Leghorn	1,500 00	52 99		650 99			126 00
Bologna							604 50
Carrara							6,919 50
Leipzig	2,000 00			635 97	800 00		2,172 50
Gera	1,000 00						1,818 50
Leith	2,500 00			571 05	640 00	31 76	343 50
Galashiels							31,541 50
Liverpool	6,000 00	244 57		2,917 79	61,500 00		2,155 00
St. Helena	1,000 00						14,730 00
Lyons	2,500 00	461 95		2,626 20	1,200 00		
Mabé <sup>1</sup>	1,497 98			180 00		45 85	
Malta	1,500 00			359 79		89 69	66 25
Malaga	1,500 00			722 70	480 00	28 87	2,169 50
Almeria	203 80						1,203 80
Marbella							131 00

<sup>1</sup> No fees.

## B.—STATEMENT of CONSULAR FEES, SALARIES, &amp;c.—Continued.

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—continued.							
Managua <sup>1</sup>	\$2,000 00	\$559 27		\$446 30			\$457 75
Corinto							18,276 00
Manchester	2,902 17	407 60		1,657 68	\$1,200 00		772 50
Manila	2,000 00			c293 94	c15 00		85 00
Cebu							60 00
Iloilo <sup>2</sup>							2,642 25
Mannheim	1,500 00	309 78		518 36	480 00	\$3 96	2,795 00
Maracaibo	2,000 00			993 35	400 00		400 50
Coro							3,322 50
Marseilles	2,500 00			793 07	800 00	15 40	218 50
Cette							160 00
Toulon							403 00
Martinique	1,157 61	228 26		291 11			900 00
Matanzas	3,000 00	73 37		822 95			3,069 00
Messina	1,500 00	171 21		434 14	384 78		c105 00
Milazzo							1,912 00
Milan	1,500 00	97 83		333 96		1 41	1,618 86
Montevideo	2,000 00	407 72		593 00		77 80	1,272 50
Munich	1,500 00			407 01		7 87	496 50
Angsburg							239 00
Nagasaki	3,000 00	1,010 88		874 75			1,233 50
Naples	1,499 88	322 00		375 38	470 59	51 73	427 50
Bari							15 00
Pozzuoli							110 00
Rodi							1,075 00
Nassau	2,000 00			414 73			c45 00
Albert Town			\$81 98				63 50
Dunmore Town			15 76				c129 50
Governor's Harbor			188 11				108 50
Green Turtle Cay			108 11				84 50
Mathew Town			37 89				1,625 50
Newcastle-on-Tyne	1,500 00	16 29		595 66		1 80	513 50
Carlisle							339 00
Hartlepool and Mid-				47 12			168 50
dleboro							58 00
Sunderland							576 50
Nice	1,500 00	134 51		400 59		71 53	40 00
Cannes							
Mentone							
Monaco <sup>1</sup>							
Ningpo <sup>3</sup>		466 04					5,115 00
Nuremberg	1,994 56	260 87		580 49	726 00		3,767 50
Furth	1,000 00						185 00
Odessa	2,000 00	313 04		539 00		267 85	4,283 21
Osaka and Hiogo	3,000 00	909 60		1,035 19			4,526 50
Palermo	2,000 00			c1,544 34	c300 00		6190 00
Carini							380 01
Girgenti							46 00
Marsala							238 00
Trapani							1,637 50
Para	1,500 00			384 19			363 50
Maranhao							145 50
Manaos							2,809 00
Paso del Norte	1,500 00			496 41	75 82		1,536 50
Nogales	536 50						973 50
Pernambuco	2,000 00			229 49		45 32	452 50
Ceara							74 50
Maceio							103 50
Natal							126 00
Pictou	1,500 00			460 73		1 12	22 50
Cape Canso			379 25				104 00
Cow Bay			16 50				64 50
Glace Bay			45 50				5 00
Guysborough							130 00
Sydney and Lingan			41 50				85 00
North Sydney			10 00				263 00
Port Hastings							

<sup>1</sup> No fees.<sup>2</sup> Made an agency March 25, 1886.<sup>3</sup> Home transit allowed by act August 4, 1886.

**B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.**

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salaries while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
<b>CONSULATES—continued.</b>							
Port Louis <sup>1</sup>	\$2,000 00			\$394 75			\$44 73
Port Sarnia	1,500 00	\$134 50		299 68		\$3 00	1,439 00
London <sup>1</sup>	102 33						504 50
Port Stanley	1,500 00			324 40		15 53	1 00
Prague	2,000 00			506 33	\$461 52		9,750 50
Reichenberg	1,000 00						4,123 00
Prescott	1,500 00			260 04		5 23	924 50
Brockville <sup>2</sup>	250 00						\$552 50
Prince Edward Island	1,500 00	40 75		341 60		6 82	651 50
Albion							5 00
Georgetown							224 74
St. Peter's Bay							7 50
Souris							155 50
Stanley Bridge							16 00
Summerside							326 75
Puerto Cabello	1,500 00			334 23			1,343 00
Quebec	1,500 00	110 05		585 65		13 68	516 00
Point Levi	656 00						1,656 00
Rotterdam	2,000 00			675 03	400 00		3,867 50
Schiedam	505 00						1,505 00
Flushing							20 00
San José <sup>3</sup>	1,500 00			\$364 79			669 00
San Juan del Norte	2,000 00			294 17			602 50
Bluefields							415 00
San Juan (P. R.)	2,000 00			546 23			211 07
Aguadilla			\$74 26				295 79
Arecibo			154 11				109 50
Fajardo			75 06				215 00
Guayamas			276 28				366 72
Naguabo			304 49				56 50
Vieques			78 08				6321 86
Ponce	155 92		386 25				140 00
San Salvador	2,000 00			444 24			840 00
La Libertad							822 50
Santiago de Cuba	2,500 00	218 61		687 35	256 53		188 00
Guantanamo			232 79				165 00
Manzanillo			117 53				67 00
Santa Cruz			46 48				5,110 00
Sheffield	2,500 00			627 70	800 00		2,397 76
Singapore	3,000 00			833 89	800 00	76 65	379 00
Penang			26 27				2,327 50
Smyrna	2,500 00	368 52		370 07	400 00	141 32	10,408 00
Sonneberg	2,000 00	233 70		341 89	800 00	1 15	372 00
Southampton	1,500 00			274 30			94 50
Portsmouth							12 00
Weymouth							860 00
San Domingo	1,500 00			413 71			133 00
Azua							212 50
Macoris							13 00
St. Helena	1,500 00			376 92		50 55	859 25
St. John's (P. Q.)	1,500 00	12 36		293 31			1,048 50
Farnham	48 50						466 00
La Collo							
Sivas <sup>4</sup>		111 26					
St. John (N. B.)	2,000 00			778 69	366 66	2 43	4,285 50
Frederickton							363 00
Grand Manan							161 00
McAdam Junction							331 50
Newcastle			9 00				109 50
St. Andrews							c 170 00
St. George							132 50
St. Stephen	1,500 00	175 00		292 37			386 50
St. Andrews <sup>5</sup>							41 00

<sup>1</sup>Returns from July 1 to November 25, 1885. Made a commercial agency November 25, 1885.<sup>2</sup>Made a commercial agency October 1, 1885.<sup>3</sup>Accounts for June quarter, 1886, not received. No fees.<sup>4</sup>Account from June 4 to 30, 1886.<sup>5</sup>Agency of St. John, N. B., prior to April 1, 1886.

**B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.**

## SCHEDULE B—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—continued.							
St. Thomas (W. I.)	\$2,500 00	\$405 21		\$398 30			\$319 50
Fredericksted			\$125 79				282 50
Santa Cruz			21 36				6 40 00
Stuttgart	1,500 00	12 08		790 49	\$480 00		2,351 00
Sydney	2,000 00			863 68	400 00	\$80 39	1,455 76
Brisbane			84 10				123 00
Newcastle	908 05		1,450 55				457 50
Tamatave	2,000 00			253 96			26 00
Tampico	1,500 00			372 14			257 50
Tangier	2,000 00			812 50		2 49	5 00
Teguicigalpa <sup>1</sup>	1,510 84	434 78		502 18			
Tientsin	3,500 00			1,448 30		97 75	359 50
Toronto	2,000 00			483 43	230 70	5 11	595 50
Whitby							2,225 50
Trieste	2,000 00	353 26		467 49	400 00		414 00
Fiume							8,750 00
Tunstall	2,500 00	438 98		771 25	671 12		251 30
Valparaiso	3,000 00			888 70			3,289 00
Vera Cruz	3,000 00	383 15		855 41			372 50
Coatzacoalcas			11 88				2,237 00
Frontera			73 42				2,189 00
Verviers and Liege	1,500 00			375 05			3,288 00
Victoria <sup>2</sup>	1,875 00			792 93	640 00		275 00
Windsor (Ont.)	1,500 00			326 51			92 75
Winnipeg	1,500 00			382 48		5 84	2,535 00
Emerson							
Port Arthur <sup>3</sup>							637 09
Wakopa							92 75
Zurich	2,000 00			941 09	480 00		
COMMERCIAL AGENCIES.							
Goderich	1,500 00			404 00		6 16	465 50
Stratford	1,000 00						3,078 50
Nottingham	2,500 00	312 49		892 23	400 00		8,616 00
Derby							947 50
Leicester	602 50						1,602 50
Ottawa	3,000 00			437 50		3 65	4,866 00
Grenville							294 50
Sagua la Grande	2,000 00	256 52		436 23	400 51		647 50
Total	395,773 97	25,941 42	7,273 58	125,207 57	55,853 20	3,033 76	730,406 13

<sup>1</sup> No fees. <sup>2</sup> Salary account for June quarter, 1886, not received. <sup>3</sup> Established February 18, 1886.



**C.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June 30, 1886.**

**SCHEDULE C.**

(a, For one quarter.      b, For two quarters.      c, For three quarters.      d, No returns.)

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
<b>CONSULATES.</b>							
Algiers	\$1,000 00	\$246 26		\$88 07			\$48 25
Beni Saf							229 50
Bone							c110 00
Collo and Philippeville							a2 50
Oran							77 50
Batavia <sup>1</sup>	750 00			c149 73			445 50
Bombay	1,000 00			52 02		\$26 07	390 00
Cape Haytien	1,000 00						570 25
Gonaives			\$224 02				337 50
Port de Paix			210 77				262 50
Christiania	1,000 00			58 54			715 00
Arendel							10 00
Christiansted							27 50
Gaspé Basin	1,000 00			6 66		9 95	4 50
Paspebiac							52 50
Ghent	1,000 00			127 57			1,642 00
Ostend							23 50
Guaymas	1,000 00			86 96			452 00
Nantes	1,000 00			98 72		14 42	262 50
Angers							82 50
L'Orient							165 00
Rennes							59 00
St. Nazaire							17 50
Nuevo Laredo	1,000 00	124 99		122 22			1,405 25
Garita Gonzales <sup>2</sup>	537 10						1,590 00
Piedras Negras <sup>3</sup>	750 00	95 26		c150 55		50	982 50
Ruatan and Truxillo	1,000 00			c76 58			172 50
San Pedro			289 70				c30 00
Puerto Cortez							c488 00
Truxillo							460 50
Utiilla			9 14				c112 50
Rio Grande do Sul	1,000 00			c79 77			451 50
Santiago (C. V. L.)	1,000 00			c24 51		48 73	25 00
Brava			69 38				610 50
Fogo <sup>4</sup>			11 47				
Sal <sup>5</sup>			100 24				
St. Vincent							212 50
Sierra Leone	1,000 00			131 37			97 50
St. Paul de Loando <sup>4</sup>	1,000 00						
Stettin	1,000 00			35 88		5 20	755 00
Dantzic							275 00
Konigsberg							829 00
Tahiti	1,000 00						437 50
Talcahuano	1,000 00			56 15			29 50
Turk's Island	1,000 00	82 42		43 98			222 00
Cockburn Harbor							115 50
Salt Cay							66 25
Venice	1,000 00	153 85		104 72		31 26	570 50
Windsor (N. S.)	1,000 00			79 61		1 46	388 75
Annapolis			12 00				150 00
Cornwallis							198 50
Digby							41 50
Kempt			44 00				131 50
Parrsboro			12 00				165 00
Port Joggins			48 50				435 00
Walton							25 50
Wolfville							42 00
Yarmouth <sup>6</sup>							367 00
Zanzibar	1,000 00			102 66			300 50

<sup>1</sup> Accounts for June quarter, 1886, not received.

<sup>2</sup> Returns from September 16, 1885, to June 30, 1886.

<sup>3</sup> Accounts for June quarter, 1886, not received.

<sup>4</sup> No fees.

<sup>5</sup> From July 1, 1885, to March 5, 1886. Made a commercial agency March 6, 1886.

**C.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.****SCHEDULE C—Continued.**

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
<b>COMMERCIAL AGENCIES.</b>							
Gaboon.....	\$1,000 00						\$7 50
Levuka.....	872 36	\$76 92		\$90 87		\$17 45	2 50
Horgen <sup>1</sup> .....					\$400 00		
<b>Total.....</b>	<b>24,909 46</b>	<b>779 70</b>	<b>\$1,031 22</b>	<b>1,767 14</b>	<b>400 00</b>	<b>155 04</b>	<b>17,560 75</b>

<sup>1</sup> For fees see Table D, consulate.**D.—STATEMENT of CONSULAR FEES, COMPENSATION, EXPENSES, and LOSS by EXCHANGE for the fiscal year ended June 30, 1886.****NOT INCLUDED IN SCHEDULE B OR C.\***

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk-hire of consuls (sec. 1732, R. S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
<b>CONSULATES.</b>							
Aden.....	\$804 50	\$804 50				\$66 90	
Alicante.....	111 00	111 00					
Amapala <sup>b</sup> .....	57 50	57 50				12 40	
Annaberg.....	7,952 50	2,500 00		\$1,267 47	\$4,171 77	289 45	
Barranquilla.....	2,963 50	2,500 00	\$5 87	429 69	39 68	111 13	
Rio Hacha.....	141 96						
Santa Martha.....	125 00						
Bathurst.....	47 75	62 27	14 52				
Belleville.....	1,508 00	1,508 00				152 13	
Deseronto.....	326 00						
Pictou.....	540 00						
Bergen.....	625 50	625 50				42 24	
Drontheim.....	72 50						
Stavanger.....	9 00						
Breslau.....	1,812 50	1,812 50				44 77	\$0 74
Brunswick.....	5,087 50	2,500 00		473 68	2,113 82	148 74	
Hanover.....	184 50						
Buda-Pesth.....	705 25	705 25				46 78	
Carthage <sup>a</sup> (U. S. C.).....	1,495 25	1,581 80	86 55			100 00	
Carthage <sup>a</sup> , Spain.....	231 93	231 93					
Catania.....	1,531 85	1,531 85				47 37	
Licata.....	110 50						
Syracuse.....	12 50						
Cayenne.....	12 50	46 61	34 11				
Chefoo.....	224 00	224 00				20 76	
Chihuahua <sup>d</sup> .....							
Ciudad Bolivar.....	652 50	660 38	7 88				
Coaticook.....	661 00	661 00				139 81	
Georgeville.....	204 50						
Hereford.....	211 00						

\* Incumbents in this schedule are compensated by fees collected, and also, from the Treasury, for services performed for American vessels; the fees used for compensation and for office rent and clerk-hire, section 1732 Revised Statutes, never being covered into the Treasury.

**D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.**

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk-hire of consuls (sec. 1732, R. S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
<b>CONSULATES—continued.</b>							
<b>Coaticook—Continued.</b>							
Lineboro	\$729 50						
Potton	241 50						
Stanstead	338 00						
<b>Colonias<sup>1</sup></b>							
Paysandu	37 50						
Cognac	1,887 50	\$1,887 50				\$138 91	\$2 29
Limoges	1,027 50	27 50					
Coquimbo <sup>b</sup>		8 94	\$8 94				
Cordoba	16 00	16 00					
Corunna	46 00	46 00					
Ferrol <sup>1</sup>							
Vigo	20 00						
Curacao	1,219 05	2,059 52	840 47			74 29	
Bonaire	35 00		86 63				
Denia	1,027 50	1,027 50					
Elberfeld	4,452 00	2,500 00		\$900 00	\$1,052 00	244 75	
Falmouth	70 00	171 90	101 90			73	
Gorée-Dakar	52 50	198 56	146 06				
Gotthenburg	1,307 00	1,357 84	50 84			370 58	
Malmo	77 00						
Guerrero	205 00	205 00				48 00	
Guelph	2,857 75	2,230 50		35 00	592 25	71 43	1 98
Helsingfors <sup>1</sup>							
Wyborg <sup>1</sup>							
Hobart	11 00	22 55	11 55			8 70	
Horgen	2,951 00	2,500 00		451 00		585 39	
Hondo <sup>a</sup>	70 00	70 00					
Iquique	351 67	842 97	491 30			151 26	
Kehl	2,104 00	2,104 00				160 06	
Lambayeque	12 50	12 50				24 08	
Chimbote	4 50						
Eten <sup>1</sup>							
Pacasmayo	14 00						
Payta <sup>1</sup>							
La Paz, Mexico	241 00	270 48	29 48			18 71	
Magdalena Bay <sup>1</sup>							
San José and Cape St. Lucas	112 00						
La Union	322 50	322 50					
Londonderry	109 00	171 39	62 39			44 40	
Manzanillo <sup>d</sup>							
Mazatlan	516 50	613 91	97 41			37 53	
Merida	1,127 50					321 00	
Campeachy	477 24						
Progreso	294 66		150 00				
Monterey	72 50	72 50				81 11	
Moscow	703 50	703 50				144 83	
Muscat	50 00	58 00	8 00			98 88	
Newchwang <sup>1,2</sup>						180 00	9 00
Patras <sup>4</sup>	362 50	362 50				18 13	
Cephalonia <sup>1</sup>							
Corfu	6 00						
Piræus	20 00						
Syra	2 00						
Zante	67 50						
Padang	78 00	99 19	21 19				
Paramaribo	159 25	298 70	139 45			5 05	
Plymouth	258 00	394 66	136 66				
Dartmouth	34 50						
Guernsey	46 00						
Jersey	45 00						
Rheims	2,645 00	2,500 00		145 00		74 70	
Rosario	592 00	1,411 98	819 98			103 84	
Rouen	1,490 00	1,912 50				524 24	10 48
Boulogne-sur-Mer	24 50						
Calais	823 50						

<sup>1</sup> No fees.<sup>2</sup> Made an agency under Manila March 25, 1886.<sup>3</sup> Compensated as interpreter.<sup>4</sup> Agencies transferred to Athens January 1, 1886.

**D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.**

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Officer and clerk-hire of consuls (sec. 1762, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
<b>CONSULATES—continued.</b>							
Rouen—Continued.							
Dieppe <sup>1</sup>							
Dunkirk	\$224 50						
Lille	252 50						
Roubaix	1,422 50						
St. John's, N. F.	696 25	\$819 47	\$123 22			\$87 96	\$1 32
Harbor Grace <sup>1</sup>							
St. Martin	185 00	212 09	27 09				
St. Eustatius	2 00		48 16				
St. Gallé	7,710 00	2,500 00		\$806 91	\$4,406 58	522 67	8 43
Rorschach	15 00						
Saltillo <sup>2</sup>	64 00	64 00				92 23	
San Blas	62 50	62 50					
San Juan de los Remedios	436 50	1,115 20	678 70			100 23	
Santander	84 50	84 50				42 92	
Bilbao	142 70		25 20				
Gijón	7 50						
San Sebastian <sup>1</sup>							
Santos	2,048 66	2,129 29	80 63			146 39	
Desterro <sup>1</sup>							
Sherbrooke	4,395 00	2,500 00		144 00	1,751 00	266 05	
Sonsonate	414 50	414 50				55 50	
La Libertad <sup>1</sup>							
Stockholm	1,241 50	1,241 50				171 84	
Gefle	10 00						
Norrköping	2 50						
Teneriffe	148 00	256 24	108 24			32 14	
Lanzarote	2 50						
Las Palmas	82 50						
Three Rivers	2,313 50	2,268 32		17 50	27 68	99 92	
Trinidad (island)	1,777 98	2,500 00	979 99	257 97		28 25	
Turin	200 00						
Warsaw	14 00	14 00				87 54	
<b>COMMERCIAL AGENCIES.</b>							
Baracoa de Cuba	1,004 50	1,628 98	534 48			31 25	
Belize	584 25	1,007 57	423 32			41 85	
Brockville <sup>3</sup>	1,688 50	1,688 50				64 33	
Buenaventura <sup>4</sup>	143 50	143 50				7 50	
Cardenas	1,441 00	2,314 24	1,520 64	647 40		102 87	
Castelamare	1,690 00	1,690 00				143 02	5 36
Chatham	2,892 50	3,013 89		166 50	399 72	177 98	
Wallaceburg	1,272 50						
Collingwood	742 50	742 50				101 32	1 00
Orilla	87 00						
Owen Sound	528 00						
Sault Ste. Marie	325 50						
Waubauskene	777 50						
Dunfermline	3,051 50	2,500 00		478 60	72 90	172 74	
Kirkcaldy	877 50						
Dusseldorf	1,827 50	1,827 50				156 76	1 99
Essen	747 50						
Gloucester <sup>5</sup>	270 50	310 96	40 46			17 92	
Hull	1,273 25	1,423 38	150 13			60 82	
London, Ontario <sup>6</sup>	1,544 50	1,544 50				181 54	
Mayaguez	146 00	339 95	193 95			52 07	
Mayence	4,411 50	2,500 00		595 20	1,316 30	126 24	
Medellin	27 90	27 90					
Moncton <sup>7</sup>	412 50	412 50				124 65	1 00
Morrisburg	1,086 50	1,086 50				58 61	
Cornwall	406 00						
Port Hope	1,869 50	1,869 50				73 62	75
Cobourg	428 00						
Port Rowan	1,578 50	1,578 50				24 10	
Port Stanley and St. Thomas	3,032 00	2,500 00			532 00	66 95	
Courtwright	172 00						

<sup>1</sup> No fees.<sup>2</sup> February 22 to June 30, 1886.<sup>3</sup> October 1, 1885, to June 30, 1886.<sup>4</sup> Closed.<sup>5</sup> July 1, 1885, to January 5, 1886.<sup>6</sup> November 3, 1885, to June 30, 1886.<sup>7</sup> November 27, 1885, to June 30, 1886.

**D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.**

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Officer and clerk-hire of consuls (sec. 1732, R. S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
COMMERCIAL AGENCIES—continued.							
Presidio del Norte <i>d.</i>							
Puerto Plata	\$473 50	\$581 82	\$108 32			\$39 40	
Samana	166 06	251 86	85 80				
San Juan del Sur <i>d.</i>							
Sord <i>c.</i>	786 50	786 50				57 85	
Stanbridge	990 00	990 00				84 06	
Clarenceville	217 50						
Freighsburg	303 00						
Sutton	638 00						
St. Bartholomew <sup>1</sup>							
St. Christopher	1,039 00	1,156 04	117 64				
St. Denis <sup>2</sup>							
St. Etienne	2,639 50	2,500 00			\$139 50	185 44	\$2 89
St. George's, Bermuda	152 50	788 04	635 54				
St. Hyacinthe	1,630 50	1,630 50				83 65	1 25
Waterloo	600 75						
St. Marc	244 00	328 74	84 74				
St. Pierre, Miquelon	196 00	225 74	29 74				
Tetnan	5 00	5 00					
Wallaceburg <sup>3</sup>	786 00	563 18			222 82	65 15	
Woodstock	1,356 50	1,356 50				41 50	
Yarmouth <sup>4</sup>	454 50	454 50					
Annapolis	54 00						
Digby	28 50						
Purchases of consular stationery, &c., by Department of State						9,096 49	
Total	133,602 91	102,643 68	9,347 17	\$6,815 92	16,838 02	17,926 20	48 48

<sup>1</sup> No fees.<sup>2</sup> April 9 to June 30, 1886.<sup>3</sup> March 6 to June 30, 1886.**E.—NAMES of CONSULAR CLERKS, with their SALARIES and EXPENSES, for the fiscal year ended June 30, 1886.**

Names.	Place.	Salary.	Loss by exchange.	Contingent expenses.
Brown, Samuel P.	Bordeaux	\$1,016 50		
Butler, W. W. <sup>1</sup>	do	749 99		\$56 50
Duer, jr., Denning <sup>2</sup>	London	907 58		57 71
Hastings, F. P.	Honolulu	1,167 39		
MacLean, E. P.	Paris	1,200 00		
Marks, Arthur H. <sup>3</sup>	London	63 80		153 85
Murphy, George H. <sup>4</sup>	Chemnitz	24 73		150 00
Scidmore, George H. <sup>5</sup>	Kanagawa	909 78		51 66
Smith, G. H. <sup>6</sup>	Berlin	385 85		
Springer, Joseph A.	Havana	1,200 00		
Thioun, Charles T.	Paris	1,200 00		
Tilghman, W. P. <sup>7</sup>	Berlin	411 11		190 38
Touhay, St. Leger A.	Rome	1,000 00	\$50 00	
Vest, George P.	Liverpool	1,000 00		149 58
Wood, Charles M. <sup>8</sup>	Rome	900 00	40 48	
Total		12,146 82	90 46	809 68

<sup>1</sup> Resigned March 15, 1886.<sup>2</sup> Resigned May 31, 1886.<sup>3</sup> Appointed March 9, 1886. Account for June quarter 1886 not received.<sup>4</sup> Appointed June 22, 1886.<sup>5</sup> Acting vice consul-general at Shanghai from July 14 to October 10, 1885.<sup>6</sup> Resigned November 19, 1885.<sup>7</sup> Appointed February 2, 1886.<sup>8</sup> Acting vice consul-general at Rome during September quarter 1885.

**F.—STATEMENT of SUNDRY EXPENSES at CONSULATES in CHINA, JAPAN, SIAM, and TURKEY for the fiscal year ended June 30, 1886.**

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates in China and Japan.	Salaries, marshals for consular courts.	Expenses of interpreters, guards, &c., in Turkish dominions.	Boat and crew for consul at Osaka and Hiogo.	Loss by exchange.	Total.
Amoy.....		\$1,000 00	\$1,000 00				\$2,000 00
Bangkok.....	\$843 99						843 99
Beirut.....				\$600 00		\$30 00	630 00
Cairo.....				1375 00		11 87	386 87
Canton.....		750 00					750 00
Swatow.....		500 00					500 00
Chefoo.....		2125 00					125 00
Chinkiang.....		725 54					725 54
Constantinople.....			1,000 00	750 00		175 00	1,925 00
Foochow.....		1,200 00	1,000 00				2,200 00
Hankow.....		750 00					750 00
Hong-Kong.....		750 00					750 00
Jerusalem.....				600 00		42 00	642 00
Kanagawa.....	8,050 09	1,200 00	1,149 44				5,399 58
Nagasaki.....		750 00					750 00
Newchwang.....		750 00				35 73	785 73
Osaka and Hiogo.....		632 89	725 54		\$250 92		1,608 85
Shanghai.....	1,768 00	1,200 00	1,000 00			9 82	3,975 82
Smyrna.....	402 00			525 80		62 24	990 04
Tientsin.....		1,200 00	1,000 00			44 00	2,244 00
<b>Total.....</b>	<b>6,062 08</b>	<b>11,532 93</b>	<b>6,874 98</b>	<b>2,850 80</b>	<b>250 92</b>	<b>410 66</b>	<b>27,982 37</b>

<sup>1</sup> For three quarters.<sup>2</sup> For one quarter.

**RECAPITULATION OF EXHIBITS B, C, D, E, AND F.**

**Paid:**

Salaries, consular service.....	\$435,589 25
Salaries, consular officers not citizens.....	8,684 72
Loss on bills of exchange, consular service.....	3,738 40
Pay of consular officers for services to American vessels and seamen.....	17,651 97
Compensation from fees (sections 1703, 1730, and 1733, R. S.).....	199,418 82
Office rent and clerk-hire (section 1732, R. S.).....	6,815 92
Contingent expenses, United States consulates.....	144,900 91
Allowance for clerks at consulates.....	56,253 20
Expenses of prisons for American convicts.....	6,062 08
Salaries, interpreters to consulates in China and Japan.....	11,532 93
Salaries, marshals for consular courts.....	6,874 98
Expenses of interpreters, guards, &c., in Turkish dominions.....	2,850 80
Boat and crew for consul at Osaka and Hiogo.....	250 92

900,604 90

**Received:**

Consular fees for official services.....	881,569 79
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<b>Excess of expenditures over receipts.....</b>	<b>19,035 11</b>
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**G.—STATEMENT of RELIEF AFFORDED SEAMEN, with EXTRA WAGES and ARREARS, for the fiscal year ended June 30, 1886.**

Where afforded.	Number re- lieved.	Boarding and lodging.	Clothing.	Medical aid.	Other ex- penses, in- cluding loss by exchange.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	5	\$34 00	\$16 38	\$80 00	\$3 50	\$133 88	\$26 90	
Amsterdam							4,791 07	\$4,791 07
Antigua	2						30 00	25 00
Antwerp	8	24 00	165 90			189 90	11,212 48	11,085 81
Apia	21	102 50	258 00		266 93	627 43	1,094 08	9 70
Auckland	7	40 21		23 96	124 91	189 08	90 00	
Bahia		4 50				4 50	74 00	69 50
Barbadoes	10	81 00		2 70	89 00	172 70	798 51	775 03
Batavia	12	282 66		258 18	22 81	563 15	2,289 94	1,979 50
Bathurst	4	39 00				39 00		
Belfast	1				1 70	1 70		
Belize	1	2 25				2 25	2,356 64	2,298 82
Bergen	1		6 46			6 46		
Bermuda							152 87	119 05
Bombay	2	7 35			14 91	22 26	25 00	11 81
Bordeaux							66 66	66 66
Bremen							3,232 07	3,232 07
Bristol	5	140 11	20 88	8 16	3 69	172 84	4,910 58	4,881 32
Buenos Ayres	4	38 00	24 50	36 00	10 00	108 50	2,195 54	2,158 24
Calcutta	2	22 00	28 00			50 00	2,023 09	1,949 86
Callao	2	455 40		364 00	63 60	883 00	1,079 34	839 34
Cape Haytien	9	22 00	244 75	81 50	19 75	368 00	37 85	
Cape Town	19	385 86	394 95	8 01	892 46	1,681 28	15 00	8 20
Cardenas	8			90 00	5 00	95 00	738 53	528 22
Cardiff	4	14 50	29 10		1 28	44 88	434 23	415 49
Cartagena, United States of Colombia	1	5 00		13 20		18 20		
Charlottetown	3			62 50	8 54	71 04		
Cienfuegos	9	19 68	2 50	26 12	31 75	80 05	178 12	130 46
Colon	38	527 50	41 60	406 20	313 70	1,289 00	928 33	639 98
Constantinople	1	4 30				4 30		
Copenhagen	3	17 00	20 23	2 14	10 72	50 09		
Cochimbo							220 25	
Cork	3	8 83		6 56	22 02	37 41	1,135 95	1,098 54
Curaçao	11	111 00		5 00	37 80	153 80	443 87	443 87
Demerara	5						385 43	385 43
Dublin	1	4 97			1 21	6 18		
Falmouth	7	15 18	121 35		40 61	177 14	32 95	
Fayal	21	55 31	268 95	170 62	20 93	515 81	25 00	
Funchal	8	38 40	111 68		45 57	195 65	364 00	196 50
Gaspé Basin	2	3 00			15 68	18 68		
Ghent	1	1 04				1 04		
Gibraltar	1	2 06		9 38		11 44	49 45	38 01
Glasgow	15	26 86	75 82	15 32		118 00		
Goderich	6				41 56	41 56		
Gorée-Dakar							451 20	451 20
Guadeloupe	1			29 92		29 92	47 00	7 08
Guaayaquil	8	44 40	15 15	3 00	153 80	216 35		
Guaymas							871 87	871 87
Halifax	123	606 47	279 19	303 75	599 34	1,788 75	75 00	
Hamburg	4	15 00				15 00	10,443 94	10,443 94
Havana	38	189 98	86 07	81 83	192 48	550 36	1,343 34	1,193 58
Havre	2	7 73	26 00		21 42	55 15		
Hong-Kong	12	33 11		31 00	42 00	106 11	16,495 10	848 83
Honolulu	21	58 94	3 75	750 50	59 00	872 19	5,996 73	5,008 53
Hull	29	125 74	302 89			428 63	5,043 21	5,041 51
Iquique	1						1,335 20	1,335 20
Kanagawa	35	566 63	104 02	65 05	3 97	739 67	12,671 10	12,443 69
La Paz							336 47	336 47
La Union	35	70 00				70 00		
Leeds	2				3 16	3 16		
Leith	16	20 47	11 19	119 50	13 58	164 74	1,657 78	1,657 78
Levuka		7 29				7 29	82 25	74 06
Liverpool	44	70 76	82 86	35 53	359 44	548 59	53,964 71	53,329 26
London	9	63 71	108 78		3 04	175 53	5,513 69	3,519 19
Mahé	1	3 50	14 25		88	18 63		
Malaga					10 00	10 00	781 53	771 53
Manchester	12				13 89	13 89		
Manila	15	201 50			189 80	391 30	5,309 43	5,086 68
Marselles	2	51 00	90 26	2 95	22	144 43	3,324 50	3,192 52
Martinique	7	11 58				11 58		
Matanzas	1	6 00				6 00	35 00	
Melbourne	6	17 24	10 70	24 96	80 60	133 50	11,792 05	2,819 59
Montevideo	3			32 00		32 00	2,028 68	1,988 68
Nagasaki	1			73 00	9 00	82 00	691 37	516 03
Nassau	43	240 25	15 50	18 62	89 96	364 33	468 28	297 02

## G.—STATEMENT OF RELIEF AFFORDED SEAMEN, &amp;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.
Osaka and Hiogo .....	19	\$98 28	\$203 07	\$311 08	\$385 01	\$997 44	\$1,395 36	\$1,105.65
Palermo .....							31 50	
Panama .....	10	60 00	27 05	80 00	20 00	187 05	37 80	
Paras .....				270 60	48 99	319 59	168 15	
Patras .....	1	40			4 21	4 61		
Pernambuco .....	17	153 77	86 09	14 15	11 04	265 05	1,886 19	1,059 74
Pictou .....	17	197 25	137 40	179 50	40 90	555 05	15 00	
Plymouth .....							1,133 89	1,133 89
Portau Prince .....	2	35 00	12 25			47 25	39 90	18 90
Port Louis .....	18	409 48	116 50	27 00	53 50	606 48	824 62	727 00
Quebec .....	1	4 00			7 00	11 00		
Rio de Janeiro .....	6	1 40				1 40	2,050 49	2,024 34
Rosario .....							1,104 68	1,104 68
Rouen .....							1,861 02	1,861 02
Ruatan and Truxillo .....	4	38 00				38 00		
Sagua la Grande .....	6	58 01	10 30	93 50	20 84	182 65	830 77	559 37
San Juan, P. R. ....	16	144 05	66 50		25 50	236 05		
Santiago, C. V. I. ....	4	67 58	41 52		8 40	117 50	28 38	13 38
Santos .....							158 42	
Shanghai .....	3	6 57	3 02	163 95	30 70	204 24	1,046 28	97 40
Singapore .....	27	334 05	8 00	333 00	36 19	711 24	4,423 76	4,006 39
Sierra Leone .....	7	4 80			142 44	147 24	78 98	50 18
Stettin .....							260 00	260 00
Sydney .....	24	175 58	6 92	23 37	98 52	304 39	11,620 57	11,601 17
St. George's, Bermuda .....	19	164 48		127 10	38 40	329 98	50 12	
St. Helena .....	20	424 10	253 25	215 00	53 73	946 08	1,114 81	759 15
St. John, N. B. ....	25	35 45	66 50		5 55	107 50		
St. John's, N. F. ....	33	140 40	314 30		31 18	485 88		
St. Martin .....	4	36 75	30 35		5 00	72 10		
St. Paul de Loando .....	1	21 00	9 70	5 43	24 09	60 22		
St. Pierre, Miquelon .....	25	92 67	501 36		187 72	781 75		
St. Thomas, W. I. ....	31	295 00	125 85	660 48	50 10	1,071 43	1,539 60	1,154 33
Talcahuana .....	1	45 14	74 00	5 00	1 00	125 14		
Tamatave .....							92 33	92 33
Trinidad Island .....	2	4 80	2 50	86 03	5 43	98 76	869 02	849 05
Turk's Island .....	22	216 50	106 68	57 00	42 25	422 43	26 86	
Valparaiso .....							1,561 77	1,561 77
Vera Cruz .....	1	10 00				10 00		
Victoria, B. C. ....	6	43 31	79 75		2 50	124 56	772 36	
Windsor, N. S. ....	18	51 68	20 00	11 00	3 52	86 20		
Zanzibar .....	11	90 30	9 43	5 64		105 37	98 27	98 27
United States naval paymasters .....	4				53 85	53 85		
Masters and owners of vessels .....	80				1,198 30	1,198 30		
Niels C. Gram, for relief of the crew of the Alice M. Williams .....	16	173 90		65	515 63	690 18		
Totals .....	1,235	8,559 47	5,293 95	5,850 64	17,106 20	26,810 26	216,818 06	180,150 13

<sup>1</sup> Of these amounts \$153.03 is for loss by exchange on drafts for relief of seamen.



**II.—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, 1886.**

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco .....	9	\$90 00	Manila .....	1	\$20 00
Apia .....	2	20 00	Martinique .....	7	210 00
Auckland .....	4	40 00	Merida .....	7	70 00
Barbadoes .....	5	70 00	Nassau .....	49	490 00
Belize .....	3	30 00	Panama .....	7	70 00
Bermuda .....	4	44 00	Pernambuco .....	14	140 00
Cape Haytien .....	7	70 00	Pictou .....	12	120 00
Cape Town .....	9	365 00	Port au Prince .....	1	10 00
Cardenas .....	2	20 00	Ruatan and Truxillo .....	21	210 00
Charlottetown .....	1	10 00	Sagua la Grande .....	4	40 00
Cienfuegos .....	5	55 00	San Domingo .....	1	10 00
Colon .....	34	345 00	San Juan, P. R. .....	15	155 00
Curaçao .....	9	90 00	Santiago, C. V. I. .....	2	40 00
Fayal .....	12	274 00	St. Christopher .....	1	27 50
Glasgow .....	15	199 30	St. George's, Bermuda .....	15	165 00
Guadeloupe .....	1	10 00	St. Helena .....	10	210 00
Halifax .....	82	602 00	St. John, N. B. .....	21	69 95
Hamburg .....	4	40 00	St. Martin .....	2	24 00
Havana .....	31	315 00	St. Thomas, W. I. .....	28	280 00
Havre .....	2	7 20	Talcahuano .....	1	20 00
Hong-Kong .....	13	180 00	Trinidad (island) .....	1	10 00
Honolulu .....	13	135 00	Turk's Island .....	18	180 00
Kanagawa .....	33	370 00	Victoria .....	16	47 25
Kingston .....	11	140 00			
Liverpool .....	25	250 00			
London .....	3	30 00			
			Total .....	593	6,420 20

**RECAPITULATION OF EXHIBITS G AND H.**

**Amount expended for relief of seamen:**

Board and lodging .....	\$8,559 47
Clothing .....	5,293 95
Medical aid .....	5,850 64
Passage to the United States (paid at Treasury) .....	6,420 20
Other expenses .....	6,953 17
<b>Total .....</b>	<b>33,077 43</b>
Amount lost by exchange on drafts for relief of seamen .....	153 03
Amount of extra wages and arrears collected .....	216,818 06
Amount of extra wages and arrears paid to seamen .....	180,150 13

**II.—STATEMENT showing the CHARACTER and AMOUNT of FEES COLLECTED in EACH CONSULAR DISTRICT during the fiscal year ended June 30, 1886.**

Consulates, &c.	Currency certificates.	Landing certificates.	Bills of health.	Certificates of returned goods, packages, &c.	Invoice certificates.	Other fees.	Total.
Acapulco .....		\$67 50	\$2 50		\$445 50	\$15 00	\$530 50
Aden .....		5 00	7 50		790 00	2 00	804 50
Aix-la-Chapelle .....					2,742 50	5 00	2,747 50
Algiers .....	\$310 00		162 50		237 50	57 75	467 75
Alicante .....		27 50	27 50		50 00	6 00	111 00
Amamala .....					57 50		57 50
Amherstburg .....					1,294 50		1,294 50
Amoy .....			29 00		1,507 50	52 61	1,589 11
Amsterdam .....		205 00	62 50	\$10 00	3,600 00	64 76	3,942 26
Annaberg .....					7,952 50		7,952 50
Antigua .....		70 00	246 00	22 00	1,258 50	23 21	1,619 71
Antwerp .....		557 50		288 00	2,125 00	6 00	2,976 50
Apia .....		37 50			12 50	159 25	209 25
Athens .....		2 50			32 50	19 50	54 50
Auckland .....		207 50	2 50		277 50	54 30	541 80
Bahia .....	237 00	47 50	175 00		592 50	6 50	1,058 50
Bangkok .....		7 50				2 00	9 50
Baracoa de Cuba .....	226 00	47 50	255 00		565 00	1 00	1,094 50
Barbadoes .....		425 00	1,026 00	56 00	725 00	44 98	2,276 98

## N.—STATEMENT showing the CHARACTER and AMOUNT of FEES, &amp;c.—Cont'd.

Consulates, &c.	Currency certificates.	Landing certificates.	Bills of health.	Certificates of returned goods, packages, &c.	Invoice certificates.	Other fees.	Total.
Barcelona .....		\$90 00	\$134 00		\$1,272 50	\$78 00	\$1,574 50
Barmen .....					8,797 50		8,797 50
Barranquilla .....	\$2 00	265 50	90 50		2,775 00	97 46	3,230 46
Basle .....					4,572 50	2 50	4,575 00
Batavia .....		5 00			435 00	5 50	445 50
Bathurst .....		10 00			5 00	32 75	47 75
Beirut .....	22 00	12 50	15 00		197 50	28 50	275 50
Belfast .....		10 00	5 00		11,388 00	48 50	11,451 50
Belize .....		142 50	45 00		360 00	36 75	584 25
Belleville .....					2,540 50	33 50	2,574 00
Bergen .....		42 50	2 50		630 00	32 00	707 00
Berlin .....					15,021 50	93 25	15,114 75
Bermuda .....		337 50	111 00	\$12 50	1,105 00	3 50	1,569 50
Berne .....					807 50	15 00	822 50
Birmingham .....					10,692 50	19 50	10,712 00
Bogota .....						8 00	8 00
Bombay .....		60 00			330 00		390 00
Bordeaux .....		137 50	145 00	63 00	9,104 00	262 50	9,702 00
Bradford .....					21,212 50	5 50	21,218 00
Bremen .....		727 50	480 00	194 00	5,032 50	33 25	6,467 25
Breslau .....					1,795 00	17 50	1,812 50
Bristol .....		402 50	12 50	26 00	785 00		1,226 00
Brockville .....					1,671 50	17 00	1,688 50
Brunswick .....					5,272 00		5,272 00
Brussels .....					4,950 00		4,950 00
Buda-Pesth .....	146 00				547 00	12 25	705 25
Buenaventura .....					142 50	1 00	143 50
Buenos Ayres .....	218 00	510 00	320 50		815 00		1,863 50
Cadiz .....		50 00	95 00		2,470 00	2 00	2,617 00
Cairo .....					637 00	17 00	654 00
Calcutta .....	211 00	70 00	127 50		5,592 50	176 50	6,177 50
Callao .....		62 50	2 50		202 50		267 50
Canton .....					1,597 50	1 00	1,598 50
Cape Haytien .....		400 00	102 50		625 00	42 75	1,170 25
Cape Town .....		172 50	5 00		822 50	19 50	1,019 50
Cardenas .....	354 00	85 00	110 00		885 00	7 00	1,441 00
Cardiff .....		10 00	400 00		1,308 00	2 50	1,720 50
Cartagena, Spain .....					215 00	16 93	231 93
Cartagena, U. S. C. .....		207 50	50 00		1,172 50	65 25	1,495 25
Castellamare .....			15 00		1,675 00		1,690 00
Catania .....		7 50	65 00		1,457 50	124 85	1,654 85
Cayenne .....		7 50	2 50		2 50		12 50
Ceylon .....		7 50	7 50		455 00	24 25	494 25
Chatham .....					4,132 50	32 50	4,165 00
Chefoo .....					222 50	1 50	224 00
Chemnitz .....					21,917 50		21,917 50
Chinkiang .....						224 00	224 00
Christiania .....		137 50	19 50		540 00	55 50	752 50
Cienfuegos .....		227 50	187 50		897 50	17 50	1,350 00
Ciudad Bolivar .....	111 00	225 00	80 00		277 50	9 00	652 50
Clifton .....					922 00	90 50	1,012 50
Coaticook .....					2,354 00	31 50	2,385 50
Cognac .....					2,859 00	56 00	2,915 00
Cologne .....					3,720 50	2 00	3,722 50
Colon .....		2,187 50	252 50		517 50	23 79	2,981 29
Colonia .....					27 50	10 00	37 50
Collingwood .....					2,449 00	11 50	2,460 50
Constantinople .....	7 00	37 50	5 00		832 50	142 00	1,024 00
Copenhagen .....		72 50	75 50	14 00	512 50	27 00	701 50
Cordoba .....						16 00	16 00
Cork .....				29 39	275 00	64 50	368 89
Corunna .....		12 50	7 00		7 50	39 00	66 00
Crefeld .....					7,420 00		7,420 00
Curaçoa .....		260 00	25 00	226 00	655 00	88 05	1,254 05
Demerara .....		132 50	142 50		267 50	223 09	765 59
Denia .....		12 50			1,015 00		1,027 50
Dresden .....					4,090 00		4,090 00
Dublin .....			2 50		1,781 00	156 74	1,940 24
Dundee .....		5 00	80 00		8,317 00	46 00	8,448 00
Dunfermline .....					3,929 00		3,929 00
Dusseldorf .....					2,575 00		2,575 00
Elberfeld .....					4,442 50	9 50	4,452 00
Falmouth .....			5 00		65 00		70 00
Fayal .....		92 50	10 00		50 00	170 50	323 00
Florence .....					2,030 00	10 00	2,040 00
Foochow .....			7 50		630 00	36 76	724 26

## I.—STATEMENT showing the CHARACTER and AMOUNT of FEES, &amp;c.—Cont'd.

Consulates, &c.	Currency certificates.	Landing certificates.	Bills of health.	Certificates of returned goods packages, &c.	Invoice certificates.	Other fees.	Total.
Port Erie .....					\$936 00		\$936 00
Frankfort-on-the Main .....		\$22 50		\$17 50	7,275 00	\$74 00	7,389 00
Funchal .....			\$50 00		145 00	31 00	226 00
Gaboon .....					7 50		7 50
Gaspé Basin .....					57 00		57 00
Geneva .....					1,492 50	8 50	1,501 00
Genoa .....		175 00	337 50		1,400 00	14 00	1,926 50
Ghent .....					1,652 50	13 00	1,665 50
Gibraltar .....		95 00	231 50		7 50	65 00	399 00
Glasgow .....		777 50	140 00	252 50	11,432 50	38 50	12,641 00
Gloucester .....			8 00		262 50		270 50
Goderich .....					3,535 00	9 00	3,544 00
Grèce-Dakar .....		17 50	17 50		17 50		52 50
Gothenburg .....		42 50	10 00		1,210 00	121 50	1,384 00
Guadeloupe .....		20 00	25 00		95 00	17 00	157 00
Guatemala .....		117 50			2,524 00	42 00	2,683 50
Guayaquil .....	\$542 00	37 50			1,812 50		2,392 00
Guaymas .....		165 00			282 50	4 50	452 00
Guolph .....					2,810 00	47 75	2,857 75
Guerrero .....		20 00			185 00		205 00
Halifax .....		235 00	10 00		2,632 75	22 25	2,900 00
Hamburg .....		972 50	930 00	336 00	9,247 50	246 00	11,732 00
Hamilton, Ontario .....					2,889 50	24 50	2,914 00
Hankow .....					190 00	101 78	291 78
Havana .....		1,647 50	335 00		16,825 00	196 50	19,004 00
Havre .....		717 50	289 00	159 00	2,335 50	26 30	3,527 30
Hobart .....		7 50				3 50	11 00
Hong-Kong .....		145 00	38 50		9,200 00	679 75	10,063 25
Honolulu .....		1,022 50	77 50		4,243 50	146 30	5,480 80
Horgen .....					2,950 00	1 00	2,951 00
Hull .....		267 50	197 50	30 00	760 00	18 25	1,273 25
Ioilo .....			7 50		62 50		70 00
Iquique .....	45 00	12 50			249 00	45 17	351 67
Jerusalem .....					70 00	261 52	331 52
Kanagawa .....	107 00	167 50	74 00		9,427 50	197 79	9,973 79
Kehl .....					2,075 00	29 00	2,104 00
Kingston, Ontario .....		5 00		4 00	1,678 00	5 50	1,892 50
Kingston, Jamaica .....		750 00	497 50		2,530 00	33 87	3,811 37
Laguayra .....	505 00	430 00	20 00		782 50	103 25	1,640 75
Lambayeque .....					12 50	18 50	31 00
La Paz, Mexico .....		35 00			316 00	2 00	353 00
La Union .....					322 50		322 50
Leeds .....					8,412 00	3 50	8,415 50
Leghorn .....		35 00	64 50		2,960 00	259 00	3,318 50
Leipsic .....					9,067 50	24 50	9,092 00
Leith .....		222 50	9 00	2 50	1,918 00	9 00	2,161 00
Levuka .....			2 50				2 50
Lisbon .....		82 50	147 50	50 50	1,275 00	19 59	1,575 09
Liverpool .....		2,510 00	787 50	680 50	29,694 50	24 00	33,696 50
London .....		1,564 50	590 00	266 50	57,072 50	80 50	59,574 00
London, Ontario .....					1,468 50	76 00	1,544 50
Londonderry .....			42 50	14 00	52 50		109 00
Lyons .....					14,730 00		14,730 00
Mahé .....							
Malaga .....		5 00	169 80		3,323 50	6 00	3,504 30
Malta .....		17 50	11 00		25 00	12 75	60 25
Managua .....		30 00			400 00	27 75	457 75
Manchester .....				26 00	18,250 00		18,276 00
Manila .....	5 00	7 50	12 50		840 00	52 50	917 50
Mannheim .....					2,592 50	49 75	2,642 25
Maracaibo .....		200 00			2,190 00	5 50	3,195 50
Marseilles .....		170 00	210 00	5 00	3,280 00	36 00	3,701 00
Martinique .....		60 00	85 00		205 00	53 00	403 00
Matamoros .....		205 00			2,233 00	82 00	2,520 00
Matanzas .....		175 00	142 50		582 50		900 00
Mayaguez .....		27 50	17 50		72 50	28 50	146 00
Mayence .....					4,403 00	8 50	4,411 50
Mazatlan .....		100 00			317 50	99 00	516 50
Medellin .....						27 90	27 90
Melbourne .....		330 00	2 50		727 50	32 37	1,092 37
Merida .....		245 00	195 00		1,240 00	219 40	1,899 40
Messina .....		12 50	110 00		3,047 50	4 00	3,174 00
Mexico .....		2 50			47 50	14 00	64 00
Milan .....					1,910 00	2 00	1,912 00
Moncton .....					409 50	3 00	412 50
Monrovia .....		2 50	2 50		35 00		40 00
Monterey .....					70 50	2 00	72 50

## I.—STATEMENT showing the CHARACTER and AMOUNT of FEES, &amp;c.—Contd.

Consulates, &c.	Currency certificates.	Landing certificates.	Bills of health.	Certificates of returned goods, packages, &c.	Invoice certificates.	Other fees.	Total.
Montevideo	\$317 00	\$237 50	\$247 00		\$792 50	\$24 86	\$1,618 86
Montreal		37 50		\$10 00	6,255 50	451 25	6,754 25
Morrisburg		2 50			1,476 50	13 50	1,492 50
Moscow	200 00				500 00	3 50	703 50
Munich					1,685 50	83 50	1,769 00
Muscat		2 50			47 50		50 00
Nagasaki		15 00	3 50		212 50	8 00	239 00
Nantes			5 00	2 00	520 00	39 50	566 50
Naples		40 00	180 00		1,555 00	11 00	1,786 00
Nassau		287 50	135 00		927 50	76 00	1,426 00
Newcastle-upon-Tyne		132 50	199 50	16 00	2,237 50	61 00	2,646 50
Nice					629 00	45 50	674 50
Nottingham					11,166 00		11,166 00
Nuevo Laredo		1,250 00		8 00	1,669 00	68 25	2,995 25
Nuremburg					8,882 50		8,882 50
Odessa	55 00				127 00	3 00	185 00
Osaka and Hiogo	104 00	65 00	32 50		4,032 50	49 21	4,283 21
Ottawa					5,134 50	26 00	5,160 50
Padang		5 00	10 00		55 00	8 00	78 00
Palermo		15 00	417 50		4,877 50	70 50	5,380 50
Panama		147 50	27 50		500 00	480 20	1,155 20
Para	526 00	197 50	72 50		1,317 50	33 00	2,146 50
Paramaribo		42 00			85 00	32 25	159 25
Paris		5 00		2 00	57,535 00	49 75	57,591 75
Paso del Norte		1,517 50			2,736 50	91 50	4,345 50
Patras		10 00	25 00		410 00	13 00	458 00
Pernambuco	326 00	70 00	322 00		815 00	71 00	1,604 00
Pietou		22 00	25 00		742 00	10 00	799 00
Piedras Negras		75 00			839 00	68 50	982 50
Plymouth			25 00		167 50	191 00	383 50
Ponce					250 00	19 00	961 50
Port au Prince		630 00	62 50		26 00	18 73	44 73
Port Louis		2 50	2 50		1,660 50	22 50	1,943 50
Port Sarnia		47 50	213 00		3,141 50	62 50	3,204 00
Port Stanley and St. Thomas						1 00	1 00
Port Stanley, F. I.					2,280 50	17 00	2,297 50
Port Hope					1,547 00	26 50	1,573 50
Port Rowan					10,508 50	4 00	13,882 50
Prague	3,370 00				1,465 00	12 00	1,477 00
Prescott							
Presidio del Norte							
Prince Edward Island		2 50		7 50	1,354 50	22 49	1,386 99
Puerto Cabello	813 00	242 50	5 00		782 50		1,843 00
Puerto Plata		310 00			142 50	21 00	473 50
Quebec				59 00	2,113 00		2,172 00
Rheims					2,645 00		2,645 00
Rio Grande do Sul	24 00	20 00	32 50		375 00		451 50
Rio de Janeiro	1,500 00	245 00	454 00		3,745 00	20 50	5,964 50
Rome		20 00			457 50	69 79	547 29
Rosario	100 00	177 50	47 50		250 00	17 00	592 00
Rotterdam		190 00	232 50	220 00	4,737 50	12 50	5,392 50
Ronen		22 50	95 00	54 00	4,035 00	31 00	4,237 50
Ruatan		222 50	72 50		650 00	318 50	1,263 50
Sagua la Grande		27 50	82 50		537 50		547 50
Saltillo					37 50	26 50	64 00
Samana		100 00			62 50	3 56	166 06
San Blas		7 50			55 00		62 50
San José, C. R.							
San Juan de los Remedios	57 00	22 50	17 50		272 50	67 00	436 50
San Juan del Norte		345 00	32 50		862 50	31 50	1,271 50
San Juan, P. R.		312 50	225 00		1,165 00	287 94	1,990 44
San Salvador		25 00			915 00	40 00	980 00
Santander		45 00	2 00		122 50	65 20	234 70
Santiago, C. V. I.		10 00	215 00		22 50	50	248 00
Santiago de Cuba		260 00	205 00		1,772 50	5 00	1,242 50
Santos	506 00	35 00	177 50		1,275 00	55 16	2,048 66
Shanghai		125 00	20 00		6,600 00	7,356 30	14,101 30
Sheffield					5,110 00		5,110 00
Shebrooke					4,395 00		4,395 00
Sierra Leone	7 00	37 50	5 00		25 00	23 00	97 50
Singapore		72 50	23 50		2,125 00	555 76	2,776 76
Sivas							
Smyrna	643 00	15 00	60 00		1,607 50	2 00	2,327 50
Sonneberg					10,401 50	6 50	10,408 00
Sonsonate		11 00			397 50	6 00	414 50
Sorel					786 50		786 50

**I.—STATEMENT showing the CHARACTER and AMOUNT of FEES, &c.—Cont'd.**

Consulates, &c.	Currency certificates.	Landing certificates.	Bills of health.	Certificates of returned goods, packages, &c.	Invoice certificates.	Other fees.	Total.
Southampton		\$2 50	\$215 00		\$82 50	\$178 50	\$478 50
St. Christopher		70 00	140 00		795 00	34 00	1,039 00
St. Denis							
San Domingo		337 50	36 00	\$17 50	727 50	87 00	1,205 50
St. Etienne					2,637 50	2 00	2,639 50
St. Galle					7,725 50		7,725 50
St. George's		22 50			12 50	117 50	152 50
St. Helena			10 50		2 50		13 00
St. Hyacinthe					2,198 00	33 25	2,231 25
St. John's, Quebec					2,368 00	5 75	2,373 75
St. John, N. B.		250 00		2,046 00	3,123 50	133 50	5,553 00
St. John's, N. F.		195 00		14 00	402 00	85 25	696 25
St. Marc		135 00	15 00		87 50	6 50	244 00
St. Martin		7 50	22 50		70 00	87 00	187 00
St. Paul de Loando							
St. Pierre		122 50	5 00		57 50	11 00	196 00
St. Petersburg	\$74 00		15 00		642 50		731 50
St. Stephen		10 00			410 00	7 50	427 50
St. Thomas		160 00	100 00		375 00	7 00	642 00
Stanbridge					2,137 00	11 50	2,148 50
Stettin		2 50	50 00	62 00	1,485 00	259 50	1,859 00
Stockholm		40 00	5 00		1,205 00	4 00	1,254 00
Stuttgart				17 25	2,272 00	61 75	2,351 00
Sydney		720 00	22 50		1,045 00	248 76	2,036 26
Tahiti		292 50			145 00		437 50
Talcahuano		27 50				2 00	29 50
Tamatave					10 00	16 00	26 00
Tampico		35 00			222 50		257 50
Tangier					5 00		5 00
Tegucigalpa							
Teheran							
Teneriffe		55 00	30 00		112 50	35 50	233 00
Tetuan						5 00	5 00
Three Rivers					2,313 50		2,313 50
Tientsin					357 50	2 00	359 50
Toronto		12 50		17 50	5,278 50	73 00	5,381 00
Trieste	698 00	10 00	126 00	56 00	1,747 50	2 00	2,639 50
Trinidad (island)		295 00	227 50		915 00	340 48	1,777 98
Tunstall					8,750 00		8,750 00
Turin					200 00		200 00
Turk's Island		87 50	28 00		282 50	5 75	403 75
Valparaiso	15 00	147 50			79 50	9 30	251 30
Venice		27 50		5 00	507 50	30 50	570 50
Vera Cruz		347 50	160 00	118 50	3,025 00	15 50	3,666 50
Verviers and Liege					2,225 00	12 00	2,237 00
Victoria		960 00			1,144 00	85 00	2,189 00
Vienna	2,982 00				7,407 50	62 50	10,452 00
Wallaceburg					784 50	1 50	786 00
Warsaw					5 00	9 00	14 00
Windsor, Nova Scotia		100 00			1,799 00	45 75	1,944 75
Windsor, Ontario					3,288 00	2 00	3,288 00
Winnipeg				38 00	1,074 00	2 84	1,114 84
Woodstock					1,306 00	50 50	1,356 50
Yarmouth		25 00			512 00		537 00
Zanzibar		15 00	2 50		270 00	13 00	300 50
Zurich					2,525 00	10 00	2,535 00
Total	15,165 00	35,125 00	16,306 80	5,555 14	788,501 75	20,916 10	881,569 79

**IX.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED and CASH DEPOSITED for the fiscal year ended June 30, 1886.**

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Alabama.....	\$2, 116 09	\$101, 463 45	\$103, 579 54	\$81, 600 58
Arkansas.....	4, 695 09	127, 782 89	132, 477 98	94, 315 11
First California.....	51, 916 26	2, 065, 092 69	2, 117, 008 95	1, 783, 232 13
Fourth California.....	19, 004 19	504, 416 02	523, 420 21	304, 613 55
Total.....	70, 920 45	2, 569, 508 71	2, 640, 429 16	2, 087, 845 68
Colorado.....	2, 524 66	249, 724 60	252, 249 26	201, 482 46
Connecticut.....	4, 276 67	561, 382 32	565, 658 99	461, 293 31
Delaware.....	969 29	279, 183 14	280, 152 43	244, 476 25
Florida.....	605 37	261, 086 22	261, 641 59	240, 940 91
Georgia.....	12, 145 06	310, 871 86	323, 016 92	303, 971 91
First Illinois.....	14, 475 23	8, 060, 228 32	8, 074, 703 55	7, 248, 194 63
Second Illinois.....	1, 869 69	248, 388 74	250, 258 43	223, 416 13
Fourth Illinois.....	2, 595 76	406, 152 63	409, 748 39	335, 952 06
Fifth Illinois.....	3, 944 98	15, 050, 409 86	15, 054, 354 84	13, 863, 681 69
Eighth Illinois.....	2, 892 66	2, 146, 025 04	2, 148, 917 70	1, 662, 680 49
Thirteenth Illinois.....	3, 733 29	655, 413 04	659, 146 33	494, 933 89
Total.....	29, 511 61	26, 566, 617 63	26, 596, 129 24	23, 798, 858 88
Sixth Indiana.....	37, 948 44	3, 159, 778 64	3, 197, 727 08	3, 058, 485 67
Seventh Indiana.....	2, 882 88	1, 820, 138 69	1, 823, 021 57	1, 631, 291 27
Eleventh Indiana.....	1, 947 53	249, 835 78	251, 783 31	187, 016 34
Total.....	42, 778 85	5, 229, 753 11	5, 272, 531 96	4, 876, 793 28
Second Iowa.....	2, 291 88	2, 615, 668 04	2, 617, 959 92	2, 272, 748 97
Third Iowa.....	4, 078 38	246, 659 49	250, 737 87	191, 583 17
Fourth Iowa.....	1, 219 22	109, 061 03	110, 280 25	83, 893 33
Sixth Iowa (old).....	(a)			1, 182 17
Total.....	7, 589 48	2, 971, 388 56	2, 978, 978 04	2, 549, 409 64
Kansas.....	1, 390 54	250, 355 02	251, 745 56	203, 431 57
Second Kentucky.....	756, 908 63	2, 255, 871 23	3, 012, 779 86	1, 760, 005 73
Fifth Kentucky.....	2, 583, 867 94	8, 264, 325 00	10, 848, 192 94	6, 946, 473 84
Sixth Kentucky.....	49, 188 05	4, 770, 368 88	4, 819, 556 43	3, 648, 163 28
Seventh Kentucky.....	1, 340, 549 90	2, 807, 590 73	4, 148, 140 63	2, 435, 332 58
Eighth Kentucky.....	329, 057 34	1, 194, 313 27	1, 523, 372 61	924, 834 58
Total.....	5, 059, 571 86	19, 292, 470 61	24, 352, 042 47	15, 714, 810 01
Louisiana.....	5, 166 56	699, 915 09	705, 081 65	552, 115 30
Maine.....	2, 902 05	62, 459 56	65, 361 61	58, 826 65
Maryland.....	309, 693 14	2, 575, 121 00	2, 884, 814 14	2, 461, 611 47
Third Massachusetts.....	8, 881 66	2, 296, 578 29	2, 305, 459 95	1, 958, 576 15
Tenth Massachusetts.....	48, 964 73	391, 114 05	440, 078 78	334, 102 68
Total.....	57, 846 39	2, 687, 692 34	2, 745, 538 73	2, 292, 678 83
First Michigan.....	6, 766 70	1, 738, 194 08	1, 744, 960 78	1, 478, 041 11
Fourth Michigan.....	3, 164 42	223, 599 96	226, 764 38	192, 111 86
Total.....	9, 931 12	1, 961, 794 04	1, 971, 725 16	1, 670, 152 97
Minnesota.....	1, 917 03	571, 367 46	573, 284 49	534, 463 45
Mississippi.....	1, 663 09	81, 187 03	82, 850 12	46, 348 22
First Missouri.....	1, 701 19	6, 544, 781 21	6, 546, 482 40	5, 636, 467 89
Fourth Missouri.....	415 88	449, 382 78	449, 798 66	351, 884 21
Sixth Missouri.....	3, 621 97	1, 379, 187 85	1, 382, 809 82	1, 072, 583 41
Total.....	5, 739 04	8, 373, 351 84	8, 379, 090 88	7, 060, 935 51
Montana.....	563 14	150, 014 02	150, 577 16	92, 451 37

a Deposited by William C. Stanbery, late collector.

**K.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED, &c.—Cont'd.**

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Nebraska .....	\$1,716 94	\$1,632,512 06	\$1,634,229 00	\$1,664,900 89
Nevada .....	669 86	113,557 07	114,226 93	62,388 58
New Hampshire .....	350 20	463,055 03	463,405 23	385,035 29
First New Jersey .....	5,092 37	242,866 11	247,958 48	189,855 23
Third New Jersey .....	1,727 36	382,904 45	384,631 81	347,464 23
Fifth New Jersey .....	8,344 36	4,091,312 67	4,099,657 03	3,410,238 59
Total .....	15,164 09	4,717,083 23	4,732,247 32	3,947,558 05
New Mexico .....	1,920 53	91,960 57	93,881 10	64,315 24
First New York .....	5,381 28	3,332,705 42	3,338,086 70	3,046,409 05
Second New York .....	19,615 84	1,593,654 28	1,613,270 12	1,532,049 70
Third New York .....	40,345 50	5,635,028 00	5,695,373 50	5,366,748 85
Fourteenth New York .....	13,641 42	747,166 91	760,808 33	666,913 20
Fifteenth New York .....	4,445 18	1,035,495 20	1,039,940 38	874,845 60
Twenty-first New York .....	3,170 81	1,031,835 36	1,035,006 17	966,830 50
Twenty-eighth New York .....	7,507 65	2,264,338 62	2,271,846 27	1,963,964 90
Total .....	94,107 68	15,660,223 79	15,754,831 47	14,367,761 80
Fourth North Carolina .....	3,490 08	570,241 25	573,731 33	512,854 59
Fifth North Carolina .....	11,302 82	924,601 57	935,904 89	841,437 54
Sixth North Carolina .....	30,807 20	533,186 95	563,994 15	391,154 98
Total .....	45,600 10	2,028,029 77	2,073,629 87	1,745,447 11
First Ohio .....	49,786 22	10,281,790 12	10,331,576 34	8,501,549 09
Sixth Ohio .....	145,757 09	2,529,716 10	2,675,473 19	1,899,270 80
Tenth Ohio .....	11,102 82	656,443 02	667,545 84	585,836 68
Eleventh Ohio .....	2,006 91	1,293,623 12	1,295,630 03	1,165,904 05
Eighteenth Ohio .....	2,718 58	922,431 67	925,150 25	765,107 85
Total .....	211,371 62	15,684,004 03	15,895,375 05	12,927,668 47
Oregon .....	1,135 34	172,603 71	173,739 05	121,415 37
First Pennsylvania .....	45,627 36	3,176,943 05	3,222,570 41	2,937,332 02
Ninth Pennsylvania .....	27,656 49	1,617,562 28	1,645,218 77	1,446,971 32
Twelfth Pennsylvania .....	5,822 75	513,178 91	519,001 66	458,389 38
Nineteenth Pennsylvania .....	646 04	190,953 69	191,599 73	144,825 89
Twenty-second Pennsylvania .....	363,377 44	2,221,951 44	2,585,328 88	1,898,175 33
Twenty-third Pennsylvania .....	184,413 61	1,174,325 01	1,358,738 62	958,077 31
Total .....	627,543 69	8,894,914 38	9,522,458 07	7,843,771 25
Rhode Island .....	1,597 95	147,601 44	149,199 39	132,081 72
South Carolina .....	7,168 70	126,178 21	133,346 91	100,872 38
Second Tennessee .....	10,858 43	105,398 50	116,256 93	107,827 35
Fifth Tennessee .....	94,151 28	1,244,784 17	1,338,935 45	916,960 57
Total .....	105,009 71	1,350,182 67	1,455,192 38	1,024,787 92
First Texas .....	871 06	69,704 01	70,575 07	37,790 51
Third Texas .....	762 84	128,300 15	129,062 99	84,725 76
Fourth Texas .....	2,183 83	145,690 40	147,874 23	72,847 64
Total .....	3,817 73	343,694 56	347,512 29	195,363 91
Vermont .....	1,913 61	63,897 65	65,811 26	31,329 25
Second Virginia .....	2,377 49	1,995,821 13	1,998,198 62	1,550,507 85
Fourth Virginia .....	32,972 60	748,474 19	781,446 79	656,593 51
Sixth Virginia .....	24,660 33	891,220 70	915,881 03	771,537 99
Total .....	60,010 42	3,635,516 02	3,695,526 44	2,978,639 35
West Virginia .....	76,554 03	575,036 62	651,590 65	484,330 90
First Wisconsin .....	2,857 06	2,718,311 01	2,721,168 07	2,507,865 85
Second Wisconsin .....	347 23	188,073 03	188,425 26	156,746 69
Third Wisconsin .....	1,157 14	206,181 00	207,338 14	248,739 47
Sixth Wisconsin .....	1,169 48	229,061 14	224,230 62	187,667 15
Total .....	5,530 91	3,425,631 18	3,431,162 09	3,101,019 16

**K.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED, &c.—Cont'd.****RECAPITULATION BY STATES.**

States.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Alabama .....	\$2,116 09	\$101,463 45	\$103,579 54	\$81,600 58
Arkansas .....	4,695 09	127,782 89	132,477 98	94,315 11
California .....	70,920 45	2,560,508 71	2,640,429 16	2,087,845 68
Colorado .....	2,524 66	249,724 60	252,249 26	201,482 46
Connecticut .....	4,276 67	561,382 32	565,658 99	461,293 31
Delaware .....	969 29	270,183 14	280,152 43	244,476 25
Florida .....	605 37	261,036 22	261,641 59	240,940 91
Georgia .....	12,145 06	310,871 86	323,016 92	303,971 91
Illinois .....	29,511 61	26,566,617 63	26,596,129 24	23,798,358 88
Indiana .....	42,778 85	5,229,753 11	5,272,531 96	4,876,793 28
Iowa .....	7,589 48	2,971,388 56	2,978,978 04	2,549,409 64
Kansas .....	1,390 54	250,355 02	251,745 56	263,431 57
Kentucky .....	5,059,571 86	19,292,470 61	24,352,042 47	15,714,810 01
Louisiana .....	5,166 56	699,915 09	705,081 65	552,115 30
Maine .....	2,902 05	62,459 56	65,361 61	58,826 65
Maryland .....	309,693 14	2,575,121 00	2,884,814 14	2,461,611 47
Massachusetts .....	57,846 39	2,687,692 34	2,745,538 73	2,292,678 83
Michigan .....	9,931 12	1,901,794 04	1,911,725 16	1,670,152 97
Minnesota .....	1,917 03	571,387 46	573,304 49	534,403 45
Mississippi .....	1,663 09	81,187 03	82,850 12	46,348 22
Missouri .....	5,739 04	8,373,351 84	8,379,090 88	7,060,935 51
Montana .....	563 14	150,014 02	150,577 16	92,451 37
Nebraska .....	1,716 94	1,632,512 00	1,634,229 00	1,664,900 89
Nevada .....	669 86	113,557 07	114,226 93	62,388 58
New Hampshire .....	350 20	463,055 03	463,405 23	385,035 29
New Jersey .....	15,164 09	4,717,083 23	4,732,247 32	3,947,558 05
New Mexico .....	1,920 53	91,960 57	93,881 10	64,315 24
New York .....	94,107 68	15,660,223 79	15,754,331 47	14,367,761 90
North Carolina .....	45,600 10	2,028,029 77	2,073,629 87	1,745,447 11
Ohio .....	211,371 62	15,684,004 03	15,895,375 65	12,927,668 47
Oregon .....	1,135 34	172,603 71	173,739 05	121,415 37
Pennsylvania .....	627,543 69	8,894,914 38	9,522,458 07	7,843,771 25
Rhode Island .....	1,597 95	147,601 44	149,199 39	132,081 72
South Carolina .....	7,168 70	126,178 21	133,346 91	100,872 38
Tennessee .....	105,009 71	1,350,182 67	1,455,192 38	1,024,787 92
Texas .....	3,817 73	343,694 56	347,512 29	195,363 91
Vermont .....	1,913 61	63,897 65	65,811 26	31,329 25
Virginia .....	60,010 42	3,635,516 02	3,695,526 44	2,978,639 35
West Virginia .....	76,554 03	575,036 62	651,590 65	484,330 99
Wisconsin .....	5,580 91	3,425,631 18	3,431,212 09	3,101,019 16
Total .....	6,895,699 69	135,060,122 49	141,955,822 18	116,807,500 09

**L.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1886.**

District.	Compensation of collector.		Rent, fuel, and lights.	Stationary and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama .....	\$2,788 30	\$14,847 45	.....	\$329 38	\$2,154 00	\$2,034 98	\$22,154 11
Arkansas .....	2,750 00	10,724 40	.....	353 63	11,182 50	1,379 36	26,389 89
First California .....	4,500 00	30,762 57	.....	1,400 68	9,476 00	17,324 17	63,463 42
Fourth California .....	\$3,964 96	15,574 43	\$1,273 30	528 39	5,008 00	8,663 32	35,012 40
Total .....	8,464 96	46,337 00	1,273 30	1,929 07	14,484 00	25,987 49	98,575 82
Colorado .....	3,000 00	10,533 87	1,000 00	129 39	68 00	1,405 05	16,136 31
Connecticut .....	\$4,177 06	16,269 89	300 00	201 66	2,504 00	5,810 72	29,263 33
Delaware .....	\$3,032 13	7,295 40	285 00	63 43	730 00	1,222 14	12,628 10
Florida .....	3,000 00	8,735 54	597 28	98 93	.....	.....	12,431 75



## L.—INTERNAL-REVENUE EXPENSES for fiscal year-ended June 30, 1886—Cont'd.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Georgia .....	\$4,590 48	\$36,614 78	.....	\$304 53	\$21,297 00	\$3,344 18	\$71,150 97
Idaho (old) .....	.....	739 89	.....	.....	.....	.....	739 89
First Illinois .....	4,500 00	22,469 86	.....	259 04	28,044 00	37,496 47	92,769 37
Second Illinois .....	\$3,180 64	6,922 36	\$420 86	192 07	1,180 00	483 43	12,359 36
Fourth Illinois .....	\$3,515 96	11,060 48	571 07	83 38	1,507 00	1,574 23	18,312 12
Fifth Illinois .....	4,500 00	14,646 63	1,146 78	252 51	50,184 00	42,758 00	113,487 92
Eighth Illinois .....	4,750 00	12,687 67	.....	294 16	7,860 00	5,263 65	30,855 48
Thirteenth Illinois .....	\$5,207 40	13,080 43	.....	171 28	3,956 00	2,906 55	25,321 66
Total .....	25,634 00	80,867 43	2,138 71	1,252 44	92,731 00	90,482 33	293,105 91
Sixth Indiana .....	4,500 00	11,593 10	300 00	400 18	24,341 00	14,965 93	56,100 21
Seventh Indiana .....	4,499 97	13,464 59	675 00	177 88	6,494 00	8,082 14	33,393 58
Eleventh Indiana .....	2,875 00	9,424 42	518 32	43 60	.....	1,007 94	13,869 28
Total .....	11,874 97	34,482 11	1,493 32	621 66	30,835 00	24,056 01	103,863 07
Second Iowa .....	4,500 00	12,023 84	1,081 47	288 15	7,164 00	6,820 65	31,878 11
Third Iowa .....	2,875 00	7,957 72	.....	198 03	.....	764 14	11,794 89
Fourth Iowa .....	\$2,500 44	4,344 27	345 25	190 84	.....	554 32	7,935 12
Total .....	9,875 44	24,325 83	1,426 72	677 02	7,164 00	8,139 11	51,608 12
Kansas .....	\$2,981 45	11,853 58	.....	190 43	2,021 50	93 19	17,139 65
Second Kentucky .....	4,500 00	19,284 38	840 00	524 45	46,931 50	19,096 08	91,176 41
Fifth Kentucky .....	4,500 00	32,245 31	254 10	848 27	151,331 00	56,389 77	245,618 45
Sixth Kentucky .....	4,500 00	14,921 18	.....	417 64	52,910 00	32,890 76	105,639 58
Seventh Kentucky .....	4,500 00	19,999 90	1,099 99	495 81	58,661 50	18,953 03	109,710 23
Eighth Kentucky .....	\$4,990 83	15,893 75	586 10	452 90	47,043 00	12,219 83	81,186 41
Total .....	22,990 83	102,344 52	2,780 19	2,739 07	356,927 00	139,549 47	627,331 08
Louisiana .....	3,750 00	22,424 20	.....	209 13	.....	3,976 46	30,359 79
Maine .....	2,375 00	4,675 55	.....	69 28	.....	.....	7,119 83
Maryland .....	4,500 00	38,229 53	700 00	525 63	33,451 00	25,364 73	102,770 89
Third Massachusetts .....	4,500 00	25,341 20	.....	369 71	20,412 00	16,560 51	67,183 42
Tenth Massachusetts .....	\$4,004 67	6,387 62	509 24	326 34	2,712 00	1,825 83	15,765 70
Total .....	8,504 67	31,728 82	509 24	696 05	23,124 00	18,386 34	82,949 12
First Michigan .....	4,500 00	20,518 81	1,175 52	231 61	.....	1,405 83	27,831 77
Fourth Michigan .....	2,875 00	6,756 99	.....	110 45	.....	688 35	10,430 79
Total .....	7,375 00	27,275 80	1,175 52	342 06	.....	2,094 18	38,262 56
Minnesota .....	3,625 00	15,144 92	.....	248 51	.....	1,718 73	20,737 16
Mississippi .....	2,750 00	11,473 74	254 25	176 62	.....	.....	14,654 61
First Missouri .....	4,500 00	26,146 84	.....	569 30	15,696 00	20,069 49	66,981 63
Fourth Missouri .....	\$3,328 78	7,498 68	437 50	174 14	1,266 00	43 51	12,748 61
Sixth Missouri .....	\$4,854 62	16,330 64	273 00	297 15	15,375 50	6,713 98	43,844 89
Total .....	12,683 40	49,976 16	710 50	1,040 59	32,337 50	26,826 98	123,575 13
Montana .....	\$3,001 86	11,586 25	689 56	123 79	416 50	158 50	15,986 46
Nebraska .....	4,500 00	16,968 49	.....	268 97	5,140 00	5,388 34	32,265 80
Nevada .....	2,750 00	6,248 12	693 25	198 89	.....	.....	9,890 26
New Hampshire .....	\$3,977 27	4,580 05	.....	108 67	1,408 00	872 86	10,946 85
First New Jersey .....	\$3,214 71	8,375 00	500 00	117 87	.....	1,011 19	13,218 77
Third New Jersey .....	\$4,950 74	8,907 95	430 00	57 66	2,596 00	3,829 06	20,771 41
Fifth New Jersey .....	4,500 00	22,681 11	.....	284 25	.....	2,256 72	29,722 08
Total .....	12,665 45	39,964 06	930 00	459 78	2,596 00	7,096 97	63,712 26

**L.—INTERNAL-REVENUE EXPENSES** for fiscal year ended June 30, 1886—Cont'd.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
New Mexico .....	\$2,750 00	\$8,530 09	\$699 40	\$183 97	.....	\$983 71	\$12,147 17
First New York .....	4,500 00	30,151 68	4,150 00	354 81	\$5,632 00	8,421 59	53,210 08
Second New York .....	4,500 00	25,962 17	5 68	148 74	.....	21,749 59	52,366 18
Third New York .....	4,500 00	40,355 02	3,750 00	516 65	.....	6,735 70	55,857 37
Twelfth New York (old) .....	3,189 60	.....	.....	.....	.....	.....	189 60
Fourteenth New York .....	3,873 98	15,239 73	.....	194 36	.....	2,961 49	22,269 56
Fifteenth New York .....	a4,304 54	14,302 48	600 00	151 69	522 00	1,073 37	20,954 00
Twenty-first New York .....	4,518 05	19,989 41	600 00	425 85	608 00	4,209 11	30,356 42
Twenty-fourth New York (old) .....	a1,434 33	.....	.....	.....	.....	.....	1,434 33
Twenty-eighth New York .....	4,500 00	25,621 90	1,814 20	477 26	6,060 00	11,380 09	49,853 45
Total .....	32,320 50	171,622 31	10,919 88	2,269 36	12,822 00	56,530 94	286,484 99
Fourth North Carolina .....	a4,059 35	30,166 90	25 20	424 83	4,220 50	3,501 13	42,397 91
Fifth North Carolina .....	4,520 58	26,331 78	900 00	441 98	19,623 50	6,035 96	57,853 20
Sixth North Carolina .....	a4,571 91	35,938 08	410 45	699 62	85,405 50	16,587 15	143,612 71
Total .....	13,151 84	92,436 76	1,335 65	1,566 43	109,249 50	26,123 64	243,863 82
First Ohio .....	4,510 00	26,203 32	.....	438 74	43,384 00	71,937 28	146,473 34
Sixth Ohio .....	4,500 00	12,388 38	1,020 60	238 49	9,808 00	6,531 17	33,986 64
Tenth Ohio .....	a4,481 98	13,829 46	1,050 00	210 10	3,443 00	2,230 01	25,244 55
Eleventh Ohio .....	4,500 00	10,034 97	625 00	316 68	8,512 00	5,510 54	29,499 19
Eighteenth Ohio .....	4,000 00	17,754 72	.....	206 46	5,346 09	2,768 41	30,075 59
Total .....	21,991 98	80,210 85	2,695 60	1,410 47	69,993 00	88,977 41	265,279 31
Oregon .....	3,000 00	10,784 76	.....	236 79	939 00	1,131 28	16,091 83
First Pennsylvania .....	4,500 00	42,147 84	.....	542 94	8,874 00	34,046 96	90,111 74
Ninth Pennsylvania .....	4,500 00	25,245 89	741 58	843 01	20,236 00	2,799 48	54,365 96
Twelfth Pennsylvania .....	a3,756 97	16,318 07	625 10	364 88	6,864 00	4,169 84	32,098 86
Nineteenth Pennsylvania .....	2,750 00	7,822 22	.....	95 70	2,817 00	210 87	13,695 79
Twenty-second Pennsylvania .....	4,500 00	18,639 59	1,249 20	384 90	46,910 50	14,717 86	86,402 05
Twenty-third Pennsylvania .....	a4,625 00	12,847 25	951 27	369 15	9,210 00	4,764 66	32,767 33
Total .....	24,631 97	123,020 86	3,567 15	2,600 58	94,911 50	60,709 67	309,441 73
Rhode Island .....	2,750 00	5,599 48	.....	106 87	.....	732 30	9,188 65
South Carolina .....	a3,172 29	16,944 81	.....	217 27	5,570 50	1,177 61	27,082 48
Second Tennessee .....	2,625 00	13,488 85	.....	107 29	9,270 50	4,740 12	30,231 76
Fifth Tennessee .....	a4,500 00	22,167 53	.....	596 74	35,623 00	13,107 42	75,994 69
Total .....	7,125 00	35,656 38	.....	704 03	44,893 50	17,847 54	106,226 45
First Texas .....	2,500 00	7,841 47	829 05	98 49	.....	2,871 21	14,140 22
Third Texas .....	2,500 00	9,906 45	.....	95 66	.....	198 06	12,700 17
Fourth Texas .....	2,625 00	10,158 75	401 50	362 31	2,331 00	524 59	16,463 15
Total .....	7,625 00	27,906 67	1,230 55	556 46	2,331 00	3,593 86	43,243 54
Vermont .....	2,125 00	4,092 41	183 99	42 73	.....	.....	6,444 13
Second Virginia .....	4,500 00	35,705 28	.....	466 73	.....	7,743 32	48,415 53
Third Virginia (old) .....	.....	.....	.....	208 00	.....	.....	208 00
Fourth Virginia .....	a4,171 30	24,525 43	50 00	769 22	5,525 00	10,949 41	45,990 36
Sixth Virginia .....	4,547 39	24,488 90	1,370 34	443 04	18,198 00	10,737 67	59,790 34
Total .....	13,218 69	84,719 61	1,420 34	1,683 99	23,931 00	29,430 60	154,404 23
West Virginia .....	a4,862 14	16,690 44	398 96	594 95	6,114 00	7,069 39	35,729 88
First Wisconsin .....	4,500 00	11,435 10	.....	232 58	12,296 00	9,505 56	37,969 24
Second Wisconsin .....	2,750 00	5,115 80	.....	105 03	.....	410 86	8,381 69
Third Wisconsin .....	3,256 57	8,600 09	499 45	164 37	1,565 00	757 82	14,843 30
Sixth Wisconsin .....	a2,875 00	6,200 13	378 88	147 94	.....	.....	9,601 95
Total .....	13,381 57	31,351 12	878 33	649 92	13,861 00	10,674 24	70,79618

a Includes commissions on tax-paid spirit stamps.

**L.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1886—Cont'd.****RECAPITULATION BY STATES.**

States.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers	Compensation of gaugers.	Total expenses of collecting.
	Salary.	Deputies and clerks.					
Alabama.....	\$2,788 30	\$14,847 45	.....	\$329 38	\$2,154 00	\$2,034 98	\$22,154 11
Arkansas.....	2,750 00	10,724 40	.....	353 63	11,182 50	1,379 36	26,389 89
California.....	3,464 86	46,337 00	\$1,273 50	1,929 07	14,484 00	25,987 49	98,475 82
Colorado.....	3,000 00	10,533 87	1,000 00	329 39	68 00	1,405 05	16,136 31
Connecticut.....	4,177 06	16,269 89	300 00	201 66	2,504 00	5,810 72	29,263 33
Delaware.....	3,032 13	7,295 40	285 00	63 43	730 00	1,222 14	12,628 10
Florida.....	3,000 00	8,735 54	597 28	98 93	.....	.....	12,431 75
Georgia.....	4,590 48	36,614 78	.....	304 53	21,297 00	8,344 18	71,150 97
Idaho.....	.....	739 89	.....	.....	.....	.....	739 89
Illinois.....	25,634 00	80,867 43	2,138 71	1,252 44	92,731 00	90,482 33	293,105 91
Indiana.....	11,874 97	34,482 11	1,493 32	621 66	30,835 00	24,056 01	103,863 07
Iowa.....	9,875 44	24,325 83	1,426 72	677 02	7,164 00	8,139 11	51,608 12
Kansas.....	2,981 45	11,853 58	.....	190 43	2,021 50	92 19	17,140 15
Kentucky.....	22,990 83	102,344 52	2,780 19	2,739 07	356,927 00	139,549 47	627,331 08
Louisiana.....	3,750 00	22,424 20	.....	209 13	.....	3,976 46	30,359 79
Maine.....	2,375 00	4,675 55	.....	69 28	.....	.....	7,119 83
Maryland.....	4,500 00	38,229 53	700 00	525 62	33,451 00	25,364 73	102,770 89
Massachusetts.....	4,504 67	31,728 82	509 24	696 05	23,124 00	18,386 34	82,949 12
Michigan.....	7,375 00	27,275 80	1,175 52	342 06	.....	2,094 18	38,262 56
Minnesota.....	3,625 00	15,144 92	.....	248 51	.....	1,718 73	20,737 16
Mississippi.....	2,750 00	11,473 74	254 25	176 62	.....	.....	14,654 61
Missouri.....	12,683 40	49,976 16	710 50	1,040 59	32,337 50	26,826 98	123,575 99
Montana.....	3,001 86	11,586 25	699 56	123 70	416 50	158 50	15,986 46
Nebraska.....	4,500 00	16,968 49	.....	268 97	5,140 00	5,388 34	32,265 80
Nevada.....	2,750 00	6,248 12	693 25	198 89	.....	.....	9,590 26
New Hampshire.....	3,977 27	4,580 05	.....	108 67	1,408 00	872 86	10,946 85
New Jersey.....	12,665 45	39,964 06	930 00	459 78	2,596 00	7,096 97	63,712 26
New Mexico.....	2,750 00	8,530 09	699 40	183 97	.....	983 71	13,147 17
New York.....	32,320 50	171,622 31	10,919 83	2,269 36	12,822 00	56,530 94	286,484 99
North Carolina.....	13,151 84	92,436 78	1,335 65	1,566 43	109,249 50	26,123 64	243,863 82
Ohio.....	21,991 98	80,210 85	2,695 60	1,410 47	69,993 00	38,977 41	265,279 31
Oregon.....	3,000 00	10,784 76	.....	236 79	939 00	1,124 28	16,091 83
Pennsylvania.....	24,631 97	123,020 86	3,567 15	2,600 58	94,911 50	60,709 67	309,441 73
Rhode Island.....	2,750 00	5,599 48	.....	106 87	.....	732 30	9,188 65
South Carolina.....	3,172 29	16,944 81	.....	217 27	5,570 50	1,177 61	27,082 48
Tennessee.....	7,125 00	35,656 38	.....	704 03	44,893 50	17,847 54	106,226 45
Texas.....	7,625 00	27,906 67	1,230 55	556 46	2,331 00	3,593 86	43,243 54
Vermont.....	2,125 00	4,092 41	183 99	42 73	.....	.....	6,444 13
Virginia.....	13,218 69	84,719 61	1,420 34	1,683 99	23,931 00	29,430 60	154,404 23
West Virginia.....	4,862 14	16,690 44	398 96	594 95	6,114 00	7,069 39	35,729 88
Wisconsin.....	13,381 57	31,851 12	878 33	649 92	13,861 00	10,674 24	70,796 18
Total.....	329,723 25	1,395,813 93	40,296 69	26,182 43	1,025,370 50	705,370 31	3,522,757 11

a Includes commissions on tax-paid spirit stamps.

(No. 14.)

**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 9, 1886.*

SIR: I have the honor to submit herewith the report of the business operations of this office for the fiscal year ended June 30, 1886. The financial transactions of the Post-Office Department during the last fiscal year are exhibited in detail in the annual report to the Postmaster-General submitted this date.

During the past fiscal year, for the first time since the establishment of the money-order system, quarterly reports of the money-order business have been made, as contemplated by law. Fully twenty persons of the force of this office have been engaged during the past fiscal year in disposing of the money-order work accumulated in prior years, arranging it in proper shape, and rendering it available for the intelligent transaction of the business of the office.

In May, 1885, after careful scrutiny of the quarterly returns of fourth-class postmasters, I was convinced that, in many instances, false reports of cancellations had been made, and the compensation of the postmasters making such false returns thereby illegally increased. As many of the returns for the first quarter of 1885 had already passed the examining division, it was impracticable to make a thorough examination at that time, but during the fiscal year ended June 30, 1886, close attention was given to this subject, and the result has been the discovery that this practice has not been confined to any particular locality or section, but has been widespread, and has involved the business of the several fiscal years since 1879. Report was made to the Postmaster-General in each case where the returns indicated a false statement of cancellations. To July 1, 1886, the cases of one hundred and thirty postmasters had been acted upon by the Postmaster-General. These cases showed an excess of compensation of \$58,267.82, illegally retained by said postmasters, of which sum upwards of \$12,000 has already been collected by this office. Four hundred additional cases are yet in the hands of the officers of the Post-Office Department, in process of investigation. The performance of this duty has largely increased the clerical labor of this office, as all the quarterly returns of the fiscal years involved in each case had to be examined in the most

careful manner, and a large number of abstracts and transcripts prepared for the information and use of the Post-Office inspectors and United States attorneys in prosecuting the offenders.

Very respectfully,

D. McCONVILLE,  
Auditor.

Hon. DANIEL MANNING,  
Secretary of the Treasury.

### APPENDIX.

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, 1886.*

	Third quarter, 1885.		Fourth quarter, 1885.		First quarter, 1886.		Second quarter, 1886.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal .....	7	\$6,921 62	8	\$2,810 17	10	\$12,636 82	12	\$1,470 03	37	\$23,838 64
Money-order .....	2	529 93			3	7,064 62	2	121 25	7	7,715 80
Failing contractors and bidders .....	33	38,487 72	1	1,900 00	6	6,200 00	5	18,996 47	45	65,584 19
Late contractor .....	1	2,762 12							1	2,762 12
Total .....	43	48,701 39	9	4,710 17	19	25,901 44	19	20,587 75	90	99,900 75

*AMOUNT COLLECTED in SUIT CASES during the fiscal year ended June 30, 1886.*

	Principal.	Interest and costs.	Total.
Postal .....	\$20,160 03	\$2,571 53	\$22,731 56
Money-order .....	4,936 47	392 28	4,728 75
Failing bidders and contractors .....	561 28	58 52	619 80
Total .....	25,057 78	3,022 33	28,180 11

*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, 1886.*

States and Territories.	First, second, and third class offices.				Fourth-class offices.	Total in each State.	Increase.	First, second, and third class offices.		Fourth-class offices paying railway postal clerks.
	Draft.	Depositories.	Depositing.	Total.	Depositing.			Letter-carriers.	Railway postal clerks.	
Alabama.....		2	16	18	1,486	1,504	97	2	5	1
Alaska.....					8	8	1			
Arizona.....			4	4	133	137	*6			
Arkansas.....		1	15	16	1,184	1,200	82	1	6	2
California.....	1	61	62	995	1,057	54	5	5	1	
Colorado.....		1	28	29	401	490	*18	2	4	
Connecticut.....		2	52	54	417	471	5	6	6	2
Dakota.....		1	42	43	949	992	84		6	1
Delaware.....			6	6	125	131	7	1	1	3
District of Columbia.....			1	1	7	8	1	1	1	
Florida.....		1	14	15	646	661	87	1	8	1
Georgia.....		2	26	28	1,460	1,488	118	4	12	5
Idaho.....		1	5	6	195	201	23		1	
Illinois.....	1	2	173	176	2,053	2,229	40	10	32	1
Indiana.....		4	80	84	1,809	1,893	19	7	17	1
Indian.....					163	163	15			
Iowa.....		4	115	119	1,538	1,657	18	9	32	7
Kansas.....		1	98	99	1,657	1,756	108	4	18	1
Kentucky.....		2	36	38	1,759	1,797	86	4	8	1
Louisiana.....	1		11	12	643	655	59	1	1	1
Maine.....		3	32	35	999	1,034	16	4	7	
Maryland.....	1		18	19	888	907	69	1	9	2
Massachusetts.....	1	2	118	121	686	807	20	16	6	
Michigan.....		4	98	102	1,565	1,667	43	7	17	1
Minnesota.....		2	45	47	1,075	1,122	12	3	16	3
Mississippi.....		1	22	23	996	1,019	98		9	
Missouri.....	1		73	74	1,986	2,060	67	5	17	1
Montana.....		1	10	11	239	250	14		3	
Nebraska.....		1	60	61	991	1,052	72	2	9	
Nevada.....			7	7	132	139	*3		2	
New Hampshire.....		2	26	28	487	515	6	2	7	
New Jersey.....		1	63	64	713	777	19	7	3	4
New Mexico.....		1	6	7	204	211	21		2	
New York.....	1	6	209	216	3,000	3,216	60	19	34	5
North Carolina.....		1	21	22	2,031	2,053	190	2	7	
Ohio.....	1	4	128	133	2,628	2,716	37	12	26	
Oregon.....		1	12	13	483	496	29	1	2	
Pennsylvania.....	1	4	154	159	3,839	3,998	105	15	38	3
Rhode Island.....		1	10	11	114	125	*1	3	1	
South Carolina.....		1	15	16	842	858	45	1	7	
Tennessee.....		3	22	25	1,910	1,935	66	4	9	7
Texas.....		2	69	71	1,759	1,830	146	6	15	2
Utah.....		1	3	4	237	241	1	1	2	
Vermont.....		2	23	25	495	520	4	1	7	
Virginia.....		1	29	30	2,247	2,277	193	4	10	4
Washington.....			13	13	372	385	21		3	
West Virginia.....		1	13	14	1,218	1,232	71	1	7	
Wisconsin.....		2	74	76	1,413	1,489	*4	6	17	
Wyoming.....		1	4	5	115	120	10			
Total.....	9	73	2,160	2,242	51,352	53,594	2,307	181	455	60
Increase.....		*10	*93	*103	2,410	2,307		3	6	10

\* Decrease.

Number of *CHANGES* of *POST-OFFICES* and *POSTMASTERS* during the fiscal year ended June 30, 1886.

Offices established and re-established.....	3,427
Offices discontinued.....	1,120
New bonds given by postmasters.....	12,893
Miscellaneous changes.....	18,025
<b>Total.....</b>	<b>35,465</b>
Increase of changes over previous year.....	23,368
Accounts of late postmasters finally stated during the year.....	20,503
Balances due on late postmasters' accounts when finally stated.....	\$117,352 28
Accounts of late postmasters unadjusted at close of fiscal year.....	14,670
Increase in number of late accounts over previous year.....	23,368

\* \* \* \* \*

*STATEMENT SHOWING the PRINCIPAL TRANSACTIONS in MONEY ORDERS and POSTAL NOTES during the fiscal year ended June 30, 1886.*

The principal transactions for the fiscal year ended June 30, 1886.	No.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Weekly statements received, registered, and filed.....	383,916		16,536			
Money-orders issued (domestic).....	7,940,302	\$118,819,521 21	214,409			\$4,039,400 06
Postal-notes issued.....	5,993,428	11,718,010 05	941,141	\$1,721,735 68		
Money-orders issued (international):						
Canada.....	51,030	869,233 98	5,441	47,518 90		
Great Britain and Ireland.....	226,078	2,897,721 89	26,467	234,850 69		
Germany.....	155,426	2,201,820 19	2,610			76,232 97
Switzerland.....	18,167	305,411 80	2,559	22,362 11		
Italy.....	23,052	576,737 28	500			9,110 23
France.....	10,626	157,640 54	1,267	15,906 09		
Jamaica.....	187	2,789 12	23			44 95
New Zealand.....	261	6,753 99	62	2,280 79		
New South Wales.....	205	3,756 35	39			77 28
Victoria.....	235	5,211 79	1			509 99
Belgium.....	1,405	25,524 74	232	4,563 44		
Portugal.....	267	5,394 10	11			377 67
Sweden.....	6,069	113,473 60	5,130	94,953 14		
Tasmania.....	11	207 42	3	112 78		
Windward Islands.....	89	1,606 62	21			328 51
Japan.....	112	2,300 10	112	2,300 10		
Cape Colony.....	21	421 25			1	87 62
Hawaiian Kingdom.....	151	2,691 73	19	424 78		
Queensland.....	27	488 20	2			177 38
Leeward Islands.....	4	101 52	4	101 52		
Money-orders paid (domestic).....	7,877,313	113,071,989 48	219,603			4,093,896 95
Postal-notes paid.....	5,872,616	11,512,726 26	925,934	1,693,210 28		
Money-orders paid (international):						
Canada.....	92,507	1,241,861 39	6,837			34,621 31
Great Britain and Ireland.....	42,309	656,634 70	757			397 29
Germany.....	50,252	1,441,646 64			1,942	87,688 95
Switzerland.....	6,191	173,916 25	312	6,366 00		
Italy.....	1,296	36,836 83	82	2,500 07		
France.....	3,964	\$79,891 92			92	\$2,942 86
New Zealand.....	1,916	24,122 03		\$191 97	56	
Jamaica.....	1,646	50,489 45	7			551 98
New South Wales.....	1,236	25,313 36	454	8,943 95		
Victoria.....	886	15,562 79	205	2,742 96		
Belgium.....	1,156	30,380 60		1,883 52	17	
Portugal.....	554	24,550 98	411	21,063 97		
Sweden.....	1,440	40,404 74	1,125	31,473 01		
Tasmania.....	115	1,491 38	22	389 47		
Windward Islands.....	897	25,432 03	480	15,092 13		
Japan.....	259	5,253 12	259	5,253 12		
Cape Colony.....	219	3,268 44	83	1,750 88		
Hawaiian Kingdom.....	2,154	34,975 64			2,084	90,923 24
Queensland.....	360	7,093 28	150	1,983 25		
Leeward Islands.....	30	407 04	30	407 04		
Money-orders repaid (domestic).....	58,847	813,473 56	3,644			16,845 07
Postal-notes repaid.....	79,584	154,204 47	14,169	25,696 65		

STATEMENT SHOWING the PRINCIPAL TRANSACTIONS in MONEY ORDERS  
and POSTAL NOTES during the fiscal year ended June 30, 1886—Continued.

The principal transactions for the fiscal year ended June 30, 1886.	No.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Money-orders repaid (international):						
Canada	384	\$5,725 57			20	\$1,032 79
Great Britain and Ireland	503	6,166 02			40	1,170 01
Germany	634	8,016 80			109	1,411 52
Switzerland	53	666 00			8	207 78
Italy	99	1,955 37	1	\$94 78		
France	115	1,549 69		33 36	1	
New South Wales	5	25 18	3	10 57		
Victoria	3	54 05			2	40 01
Belgium	8	128 01			14	618 79
Portugal	4	139 00	4	139 00		
Sweden	12	278 23	12	278 23		
Hawaiian Kingdom	2	5 85			1	59 65
Queensland	1	14 00	1	14 00		
Jamaica	4	102 49			7	86 01
New Zealand					7	84 12
Net increase in number of transactions (issued)			1,200	052		
Net increase in number of transactions (paid and repaid)			1,170	185		
Net decrease in values (issued)						1,979,236 64
Net decrease in values (paid and repaid)						2,513,060 10
Number of certificates of deposit received, registered, compared, and checked	767,890	95,831,156 85	85,747			4,008,010 01
Transfers received, registered, compared and checked	10,337	1,338,794 86			113	937,376 38
Drafts received, registered, compared, and checked	32,153	14,647,430 97	2,126	1,712,741 42		
Money-orders withdrawn for examination and returned	978		22			
Postal-notes withdrawn for examination	195					
Money-order advices sent for, examined, and returned	18,000		3,888			
Money-orders returned for correction	33,125		1,995			
Postal-notes returned for correction	32,400		17,156			
Detailed statements of accounts made for suit cases and to correct errors	67		22			
Letters written and transmitted	14,296		4,396			
Commission, error, and other circulars transmitted	221,490		9,540			





(No. 15.)

## REPORT OF THE REGISTER.

TREASURY DEPARTMENT, REGISTER'S OFFICE,  
Washington, D. C., October 30, 1886.

SIR: I have the honor to report concerning the operations of the past fiscal year in this Office of your Department, as follows, viz:

### THE DUTIES OF REGISTER,

Under section 313, Revised Statutes, and successive statutes concerning issues of loans, &c., are:

(1) To keep all accounts of the receipts and expenditures of the public money and of all debts due to or from the United States.

(2) To receive from the First Comptroller and Commissioner of Customs the accounts which shall have been finally adjusted, and preserve such accounts, with their vouchers and certificates.

(3) To record all warrants for the receipt or payment of moneys at the Treasury and certify the same thereon, except those drawn by the Postmaster-General, and those drawn by the Secretary of the Treasury upon the requisitions of the Secretaries of War and of the Navy.

(4) To transmit to the Secretary of the Treasury copies of the certificates of balances of accounts adjusted.

(5) To furnish to the proper accounting officers copies of all warrants covering proceeds of Government property, where the same may be necessary in the settlement of accounts in their respective offices.

(6) To have the custody and registration of issues and redemptions of all bonds and other evidences of public debt, the custody of blank bonds and certificates, and the preparation of interest-dividend and coupon-bond schedules.

(7) The record and custody of all redeemed interest checks, coupons, notes, gold and silver certificates, demand notes, and other evidences of public debt.

### APPROPRIATION and EXPENDITURE for this WORK.

Year.	Appropriated.	Expended.
1884.....	\$183,610	\$181,990 87
1885.....	183,610	178,204 01
1886.....	162,450	150,889 78
1887.....	139,750	.....

Saving \$43,860 in the appropriations in the last two years, and in the expenditure for the past fiscal year \$27,315.23 over the preceding fiscal year.

The forces upon which these sums were expended were:

	1884.	1885.	1886.	1887.
Register .....	1	1	1	1
Assistant Register .....	1	1	1	1
Chief of Division .....	5	5	5	4
Clerks, B, \$900. ....	60	55	40	29
Classes:				
A, \$1,000 .....	4	4	2	2
1, \$1,200. ....	20	20	19	14
2, \$1,400. ....	15	15	12	11
3, \$1,600. ....	17	17	17	16
4, \$1,800. ....	17	18	18	17
Messengers:				
At \$840 .....	1	1	1	1
At \$720 .....	5	5	4	4
Laborers, \$660 .....	7	7	8	8
Total .....	153	149	128	108

Showing a reduction of 41 employes, or nearly 27 per cent., since the incoming of this administration.

At the close of the past fiscal year and up to this date the force in this Office was distributed among the Divisions and in the Office of the Register and of his Assistant as follows, viz:

Divisions.	Chief, \$2,000.	Clerks, B, \$900.	Class A, \$1,000.	Class 1, \$1,200.	Class 2, \$1,400.	Class 3, \$1,600.	Class 4, \$1,800.	Class 5, \$840.	Class 6, \$720.	Class 7, \$660.	Numbers.	Amount.
Receipts and Expenditures .....	1	3	1	6	6	8	9	1	1	3	39	\$53,840
Loans .....	1	3		2	2	5		1			16	23,120
Note and Coupon .....	1	22		3	1	5	2		1	3	33	41,100
Interest and Expenses of Loans.	1			2	1		1			1	6	8,260
Register, one .....						1			1		3	6,320
Assistant Register, one .....			1		1					1	4	5,310
Vacancies .....		2										1,800
	4	29	2	14	11	16	17	1	4	8	108	139,750

The actual expenditures in the Divisions vary slightly from the face of the rolls by borrowing and lending help between them, often required to meet calls for contingent work on pressing and unforeseen demands.

It sometimes happens that these demands for help come from other Bureaus, and details are made by the Secretary, leaving the clerks to be paid on the rolls of the Bureau whence they were borrowed. For example, from this Office during the past fiscal year our clerks have rendered in the Sixth Auditor's Office 264 days, in the Second Comptroller's office 365 days, not mentioning other smaller instances.

The actual expenditure falls short of the face of the rolls, owing to various losses of time by the clerks and interludes between the occurrence and filling of vacancies.

Years.	Rolls.	Expended.
1884 .....	\$183,610 00	\$181,990 87
1885 .....	183,610 00	178,274 01
1886 .....	163,450 00	150,889 78

Making in the latter year an actual saving of \$12,561.22, or over 7 per cent., on the face of the rolls, which, it will be observed, greatly exceeds those of the preceding years under the former administration.

The force specified for this office in the appropriations for the fiscal year 1886 was distributed as follows:

1886.	\$4,000.	\$2,250.	\$2,000.	\$1,800.	\$1,600.	\$1,400.	\$1,200.	\$1,000.	\$900.	\$840.	\$720.	\$660.	Total.	Amount.
Register.....	1					1					1		3	\$6,120
Assistant Register.....		1						1	1				4	4,870
Receipts and Expenditures Division.....			1	9	7	7	5	1	5	1	1	5	42	55,560
Loan Division.....			1	6	4	3	5		4				24	33,720
Currency, Note, and Coupon Division.....			{1}	{2}	{3}	{1}	{1}		{15}				{20}	21,500
Interest and Expenses on Loans.....			{1}	{2}	{2}	{1}	{6}		{15}			3	{30}	32,880
			1	1	1		2						5	7,800
Total.....	1	1	5	18	17	12	19	2	40	1	4	8	128	162,450

The following summaries are given of the labors of these Divisions, for details referring to the appended reports of their chiefs:

#### DIVISION OF RECEIPTS AND EXPENDITURES.

Forty-two on roll. Appropriation, \$55,560, with an authorized payroll of 1 chief, 9 clerks at \$1,800, 7 at \$1,600, 7 at \$1,400, 5 at \$1,200, 1 at \$1,000, 5 at \$900, 1 messenger at \$840, 1 assistant messenger at \$720, and 5 laborers at \$660.

From the report of the chief the current work for the year shows:

Accounts recorded, filed, and copied .....	28,924
Warrants, expenditure, receipt, and repayment.....	57,797
Requisitions, certificates, and transfers furnished and registered.....	19,301
Transcripts, making 9,447 pages, certified and sealed by the Register, cases of delinquent public officers (see section 886, Revised Statutes) .....	178
Journal entries.....	88,260
Ledger entries .....	146,400

#### Files-room work.

Accounts received and registered .....	30,384
Accounts withdrawn .....	71,308
Accounts returned.....	71,832
Warrants assorted, numerically arranged, and filed away .....	285,900
Internal-revenue stamp-books folded, cut, marked, and filed.....	31,516

To this volume of current work in this Division has been added the following

#### SPECIAL WORK.

(1) A complete "Statement of the Public Debt from 1789 to 1885, inclusive," and a statement of "The Receipts and Expenditures, by quarters, from 1855 to 1885," making a printed quarto of 109 pages.

(2) A general "Receipt Ledger," under proper heads, giving the receipts into the Treasury every year from 1789 to June 30, 1886, has been opened for the first time, and is now nearly completed.

(3) A similarly arranged "Expenditure Ledger" is planned and will be completed during the current year.

This work will be invaluable for the facilities it will afford in the future investigations into receipts and expenditures by the Government.

(4) A miscellaneous auxiliary ledger of records of "Captured and Abandoned Property"; "Fines, Penalties, and Forfeitures"; "Customs, Official Emoluments"; "Marine Hospital Moneys"; "Internal-Revenue Stamps," &c., heretofore without such a ledger.

The work of examining, correcting, and balancing all the ledgers and their auxiliaries since 1789 has been steadily progressing during the year.

(5) Indexing, by names and appropriations, of all the old ledgers, which hitherto could only be searched, as is daily necessary, by turning over their leaves, has been taken thoroughly in hand and is progressing.

(6) A report of balances due to and from the Government standing on the books of the Register, called for under the order of the House of Representatives, January 28, 1886, comprising 204 printed pages has been prepared and published, showing 18,526 balances, aggregating amounts—

Due to the United States .....	\$25,809,194 40
Due from the United States .....	382,104 50
Due decedents trust fund .....	50,080 94
Due outstanding liabilities, under act May 2, 1866 .....	568,408 51

and demonstrating the necessity in this Office of a Division for the consolidation of all balances due to and from the Government, for its pecuniary protection as well as for justice to its disbursing officers and agents.

(7) The financial reports detailing the annual receipts and expenditures, required under House standing order December 30, 1791, and section 237, Revised Statutes, five years behind at the beginning of the last fiscal year, the last volume printed being for 1880, have been greatly advanced. The volumes for 1881, 1882, and 1883 have been completed and printed, that for 1884 is done, and that for 1885 well under way.

(8) A large number of accounts and reports of settlements pertaining to the public debt, some years ago withdrawn from the files-rooms by a Mr. Bailey, of the warrant-room, and left in a heap, confused with many old miscellaneous papers, have been brought back, put in order, and restored to file.

(9) The history of payments on French spoiliations, covering some 202 quarto printed pages, made for the State Department by our Office, drew on this Division for a very large amount of work.

The current work of this Division naturally increases as the country grows and Government business enlarges. That not only it should have kept up the current work for the year, but performed the large additional amount of special work above named, reflects great credit upon Chief Holladay's first nine months' service, and upon the faithfulness and efficiency of his subordinates.

#### DIVISION OF LOANS.

With an authorized roll of 24 employés of all grades and an appropriation of \$33,720, this Division has performed the work of managing

the bond and interest business, as shown in the chief's report appended hereto, from which is made the following summary of—

## CURRENT WORK.

Letters received .....	10,436
Letters and circulars sent .....	13,478
Letters referred to other offices .....	443
Packages of bonds sent by registered mail and express .....	6,724
Authorities examined .....	3,959
Authorities approved and recorded .....	3,185
Authorities called for .....	7,265
Certificates furnished First Auditor .....	350
Cases entered on coupon-bond schedules .....	8,488
Bonds counted .....	215,113
Caveats filed .....	135
Caveats released .....	83
Pages of registers examined for outstanding bonds .....	13,104
Folio pages interest schedules prepared, proven, and printed .....	11,899
Interest checks .....	263,577
Bonds numbered on the numbering-machine .....	280,126

## BONDS ISSUED during the year.

Years.	Number.	Amount.
1886 .....	39,173	\$180,987,250 00
1885 .....	39,897	146,517,557 62
Decrease .....	724	
Increase .....		34,469,692 38

## BONDS CANCELED.

1886 .....	70,753	\$191,647,950 00
1885 .....	94,897	228,319,807 62
Decrease .....	24,144	36,671,857 62

Spanish indemnity certificates, transferred amount..... \$16,721 14

Thus the number of bonds issued in the fiscal year was 724 less, while the value was \$34,469,692.38 greater, than during the preceding year.

The cancellations in 1886 were 24,184 less and the amount \$36,671,857.62 less than in 1885.

Cancellations.	Amount.
Redemption .....	\$10,743,250
Exchange .....	962,325
Transfer .....	171,301,550

## BONDS ON HAND, RECEIVED and ISSUED.

	Number.	Amount.
Blank bonds on hand July, 1885 .....	116,389	\$476,517,900
Bonds received during year .....	122,670	447,601,000
Issued .....	39,173	180,987,250
On hand July, 1886 .....	199,886	743,131,650

Where the registered bonds are held appears from the following statement:

Loan registered.	Foreign.	Treasurer United States, for national banks.	Domestic.	Total.
3 per cent., August 1 .....	\$17, 150	\$110, 553, 750	\$25, 486, 150	\$136, 057, 050
4 per cent., July 1 .....	7, 821, 800	123, 095, 850	478, 698, 700	609, 616, 350
4½ per cent., September 1 .....	3, 849, 150	55, 354, 600	141, 721, 400	200, 925, 150
Pacific Railroad, July 1 .....		3, 579, 000	61, 044, 512	64, 623, 512
Total .....	11, 688, 100	292, 583, 200	706, 950, 762	1, 011, 222, 062

Of the \$706,950,762 under heading "Domestic"—

Insurance companies hold (round numbers) .....	\$61, 507, 000
Savings banks, trust institutions, &c., hold .....	178, 597, 000
Individuals, trustees, &c., hold .....	466, 846, 762
Total .....	706, 950, 762

Of the entire \$1,011,222,062, only \$11,688,100, or a little over 1 per cent., is held abroad. There are about 53,500 individual and trustee holders, representing \$466,846,762, or an average of \$8,726 each.

In addition to the foregoing this division did the following

SPECIAL WORK.

(1) The loan records of Government from 1776 to 1836 were brought from the attic file-rooms and arranged in cases. Two hundred and five volumes of these were bound.

(2) The binding of canceled registered bonds has been continued through the year to the number of 450 volumes, requiring the counting, verification, and returning of 653,880 bonds.

The total number of volumes sent to the binder during the fiscal year was 925.

From the foregoing it appears that with a reduction of nearly 20 per cent. the clerks in this Division kept its important work up and executed much in addition that was extra.

DIVISION OF NOTES, COUPONS, AND CURRENCY.

Formed by consolidating the Notes and Coupons with the Note and Fractional Currency Division, under a Bureau order of September 30, 1885, made on account of the diminished work required in the latter Division. This Division has charge of the examination, verification, record, cancellation, and preservation or disposition of all redeemed bonds, coupons, interest checks, certificates, notes, fractional currency, and other evidences of public debt.

Under its intelligent and capable chief, L. W. Reid, with the combined forces of the two Divisions, legally provided for at 50 of all grades, chief included, by an appropriation of \$54,380, but subsequently reduced, this Division performed its work for the fiscal year as detailed

in the very interesting report hereto appended of its chief, L. W. Reid, from which is taken the following summary of current work performed by this Division during the fiscal year, compared with the preceding year :

Year.	Work.	Number.	Amount.
1886 .....	Treasury notes, &c .....	6,863	\$53,009,550 00
1885 .....	Treasury notes, &c .....	4,879	33,749,890 00
	Increase .....	1,984	19,259,660 00
1886 .....	Interest checks .....	481,299	70,952,568 20
1885 .....	Interest checks .....	370,753	58,951,928 29
	Increase .....	110,546	12,000,639 91
1886 .....	Redeemed United States bonds .....	452,889	296,220,650 00
1885 .....	Redeemed United States bonds .....	432,049	239,921,000 00
	Increase .....	20,850	56,299,650 00
1886 .....	Detached redeemed coupons arranged, registered, &c .....	8,725,779	.....
1885 .....	Detached redeemed coupons arranged, registered, &c .....	6,350,490	.....
	Increase .....	2,375,289	.....
1886 .....	United States notes, gold and silver certificates, &c .....	15,885,489	102,363,991 00
1885 .....	United States notes, gold and silver certificates, &c .....	25,583,099	126,833,479 13
	Decrease .....	9,697,610	24,469,888 13

This is the only Division in the Treasury Department where a record is kept of redeemed coupons, by loan, denomination, date of maturity, and number.

*Increase and decrease, ending June 30, 1886, as compared with previous year.*

- On Treasury notes, &c., over 40 per cent. increase.
- On interest checks, nearly 30 per cent. increase.
- On bonds, nearly 5 per cent. increase.
- On coupons, over 37 per cent. increase.
- On currency, &c., nearly 38 per cent. decrease.

Upon which the chief says: "All the work reported is *completed* work, which has not heretofore been the case. For example, all the interest checks reported in preceding years as 'counted, registered, and examined,' were only counted and registered, but not examined by comparison with the numerical register."

#### SPECIAL WORK.

(1) It has recounted, examined, tied in hundreds, consolidated into packages of 1,000 each, and labeled for ready reference, 923,179 interest checks and 55,877 currency certificates of deposit, heretofore reported, finding a few errors in count and many omissions to register, and many errors in those registered, as detailed in the report of that able and indefatigable clerk, William E. Ryan, who had charge of this great, difficult, and laborious work.



Attention is invited to the interesting details given in the chief's report:

Statements 1 to 5, current work of fiscal year.

Statement 6, old unfinished work completed.

Statements 7 to 9, estimates of work for next fiscal year.

Statement 10, redeemed bonds, by loans, turned over to destruction committee.

Statement 11, redeemed bonds, by loans, on file.

Statement 12, number and face value of redeemed detached coupons, by loans, arranged and counted, registered, examined, scheduled by loans, dates, and denominations, and schedules entered on ledgers since organization of the Division.

Statement 13, number and amount, by denominations, of redeemed Treasury notes, certificates of indebtedness, gold certificates, four per cent. refunding certificates, &c., destroyed, on file, and outstanding.

The generally large increase of work, current and special, of this Division, and the greater thoroughness and accuracy with which it has been performed, merit unqualified commendation for its chief and his subordinates.

#### INTEREST AND EXPENSES ON LOANS DIVISION.

The commission constituted by the Department's order of January 4, 1886, to prepare a history of interest, discounts, premiums, and expenses of the public loans, owing to a delay of 102 days in providing a suitable room, did not get to work until May 15, 1886.

From that time until the close of the last fiscal year, under the style of "Interest and Expenses on Loans Division," they have been busily engaged, with a force on the rolls of this Office consisting of—

1 chief.....	\$2,000
1 clerk class 4.....	1,800
1 clerk class 2.....	1,400
2 clerks class 1.....	2,400
Total.....	7,600

It has had some assistance from the Secretary's and Treasurer's Offices, but very much more from them is desirable to speed the laborious and difficult work.

Since the close of the fiscal year diligent and intelligent work has been done and good progress made.

These summaries of the work of the Divisions in the Register's Office during the fiscal year ending June 30, 1886, compared with the preceding year, show notably diminished cost and increased quantity and perfection in the business operations of this Office.

But its work does not fully meet the grand and simple requirements of the law of its creation, quoted at the beginning of this report. To meet them, improvements obviously and urgently demanded were specified in my annual report for 1885, and are herein reiterated, viz:

## IN KEEPING THE ACCOUNTS.

(1) Authority is required, by proper counter-warrants and entries, to correct the bookkeeping of the accounts for the naval pension fund, surplus revenue deposits with the States, railway bond subsidies, Revolutionary war debt, purchase of Texas, loans to certain canal companies, and other accounts not involving any expenditure of money.

(2) Individual accounts should be opened and kept with all disbursing officers and agents of every Department of the Government, to secure it from losses through fraud or carelessness.

(3) Accounts should be opened and kept with all lands acquired and improvements thereon constructed by the United States, giving titles, locations, and costs of construction and maintenance—facts now scattered through the Departments or wholly unattainable, causing serious risk of loss through knavish advantage taken of oversights and neglects to look after them.

(4) A "Division of Balances" should be organized in this office, to keep all final balances of accounts, wherein would be concentrated all the balances in favor of and against each person or agent having accounts with the Government. At present these balances are scattered through the Bureaus—here a debt and there a credit—with no system by which any one's accounts with the Treasury can be fully adjusted and finally certified to be closed.

(5) An annual report should be published of the balances found by this Division.

(6) Since the Register's is the Office of final record for all receipts and expenditures of the Government, it ought to be required to make the monthly debt statement. This would prevent the present useless duplication of responsibility and of work, and the confusion of discrepant statements of the public debt for the same periods which have been published, and explanations of which have been asked of the Department in letters referred to and answered from this Office.

These exigent improvements in our account-keeping will be separately reported, as suggested in the Secretary's special circular of the 4th instant.

The pressing needs for the *preservation of the books and files*, strongly stated in the report of 1885 from this Office, are herein reiterated with increased emphasis.

The law which commands us to preserve books, files, and papers so valuable is now but imperfectly complied with. Many are stored in attic rooms, exposed to risks of destruction by insects, vermin, dust, and *fire*. Many are crammed into damp, musty basement rooms under the west and south front steps, and we shall soon be obliged to have cases for storage in the basement halls, exposed to additional risks and destructive agencies.

*For temporary relief* of the pressure for files-room, indispensable for security of canceled bonds, coupons, and interest checks, there has been pending for the last seven months in the Secretary's office a request for turning over to the Note and Coupon Division basement rooms 30 and 47-49, in exchange for rooms 22-24 and 26, third story, which, if ordered, will give files-room for present requirements and for eighteen months to come for that important Division.

Another request recently laid before the Secretary was that the Register and Commissioner of Internal Revenue be ordered to consider and report what disposition should be made of the filed stub-books of stamps, now occupying a very large and rapidly increasing space in the files-rooms.

Were the tons of these macerated or put away in boxes, we should have files-room that would serve for two or three years to come.

*Security of existing files, &c.*, against fire-risks, dust, and insects demands that all present and future files should be put in suitable sheet-metal file-boxes.

Provision and orders for this should be made as soon as practicable.

The necessity of providing *files-room for the future* is obvious to the most casual inspection in almost all of the Departments, and it is to be hoped ere long will lead Congress to provide for a scientifically planned fire-proof hall of records.

But the current work in each Department will always demand the retention of large numbers of the more recent books and files. In view of this I renew the suggestions made in my annual report for 1885, viz:

(1) That the areas of the two courts of this building be occupied by fire-proof, thoroughly ventilated, and top-lighted file-rooms, having floors level with sub-basement floor, and the roofs not to exceed a foot above the level of the present grass surface.

(2) That *filing without folding*, which saves 20 per cent. of space and is much more easy of reference, should be practically considered by a proper board, required to recommend the sizes of paper and margins to be left best adapted for official use, so as to combine economy of material, work, and space with simplicity and completeness of form for binding and filing.

The files-rooms in the Register's custody demonstrate the propriety of this, by the tons of paper, great rolls of immense sheets with not enough on each to fill a half page of foolscap, which must be thrust into holes of arbitrary sizes, to which the folding or rolling must be adapted. Nor would saving of files space be the only economy. The reduction of the weight of paper yearly used in the public offices of the Government would exceed 25 per cent. of the annual cost of stationery.

It would not be just to close this report without saying in it that for the exceptional record of economy and efficiency exhibited in the opera-

tions of this office during the past fiscal year, as well as for valuable suggestions of improvements, I am largely indebted to the comprehensive and varied knowledge and long years of experience in the accounting of the Treasury Department, and to the intelligence, zeal, and devotion to duty of my able and indefatigable assistant, Maj. Roswell A. Fish.

Very respectfully, your obedient servant,

W. S. ROSECRANS,  
*Register.*

Hon. DANIEL MANNING,  
*Secretary of Treasury.*

## LOAN DIVISION.

**A.—NUMBER and AMOUNT of UNITED STATES BONDS ISSUED during the fiscal year ending June 30, 1886.**

Loans.	Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Bonds issued.	Total amount issued.
3 per cents of 1882.....R.			\$22,548,000	6,555	\$22,548,000
4 per cent. consols, 1907.. { C.	\$12,050		2,450	132	14,500
R.	27,800	\$8,012,950	106,535,800	21,327	114,578,550
4½ per cent. funded, 1891..R.		1,383,200	36,242,300	9,716	37,625,500
Pacific railroads.....R.			4,874,000	972	4,874,000
5 per cent. funded District of Columbia.....R.			2,000	2	2,000
3.65 per cent. funded Dis- trict of Columbia.....R.	1,700			16	1,700
C.	21,000	227,000	1,097,000	453	1,345,000
Total.....	62,550	9,623,150	171,301,550	39,173	180,987,250

**B.—NUMBER and AMOUNT of UNITED STATES BONDS CANCELED during the fiscal year ending June 30, 1886.**

Loans.	Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total No. bonds.	Total amount canceled.
3 per cents of 1882.....R.	\$10,167,650		\$22,548,000	8,558	\$32,715,650
4 per cent. consols of 1907.. { C.		\$8,012,950	2,450	21,324	8,015,400
R.			106,535,800	26,589	106,535,800
4½ per cent. funded of 1891..C.		1,383,200		1,923	1,383,200
Pacific railroads.....R.			36,242,300	9,734	36,242,300
July and August, 1861, 3½ per cent.....R.	107,250		4,874,000	1,072	4,874,000
March 3, 1863, 3½ per cent..R.	3,600			31	107,250
5 per cent. funded, 3½ per cent.....R.	249,050			5	3,600
5 per cent. funded, District of Columbia.....C.				79	249,050
3.65 per cent. funded, Dis- trict of Columbia.....R.	1,950	227,000	2,000	2	2,000
C.	21,000		1,097,000	637	228,950
1861, February 8, 6 per cent..R.				435	1,118,000
1861—July and August, 6 per cent.....R.	3,500				
C.	14,500			15	3,500
1863, March 3, 6 per cent..R.	6,100			15	14,500
C.				8	6,100
1881, Funded, 5 per cent..R.	10,300				
1862, February 25, 6 per cent.....R.	22,700			14	10,300
C.	67,500			17	22,700
1864, June 30, 6 per cent..R.	4,250			76	67,500
C.				7	4,250
1864, 10-40s, 5 per cent.....C.	6,450				
R.	6,000			20	6,450
1865, March 3, 6 per cent..C.	300			2	6,000
R.				3	300
1865, consols, 6 per cent..C.	14,200				
R.	2,000			32	14,200
1867, consols, 6 per cent..C.	20,950			2	2,000
R.	1,650			87	20,950
1868, consols, 6 per cent..C.	12,250			4	1,650
R.	100			60	12,250
Oregon war debt.....C.				2	100
Total.....	10,743,250	9,623,150	171,301,550	70,753	191,667,950

**C.—TRANSACTIONS in SPANISH INDEMNITY BONDS (act Congress June 7, 1836)  
during the year ending June 30, 1886.**

	Transfers, amount.	No. of bonds.	Total amount.
Issued on transfers .....	\$16, 721, 155	5	\$16, 721, 155
Canceled on transfers .....	16, 721, 155	5	16, 721, 155

**D.—GENERAL SUMMARY of UNISSUED BONDS.**

	Number.	Amount.
On hand July 1, 1885 :		
Coupon bonds .....	9, 208	\$1, 071, 700
Registered bonds .....	104, 554	472, 680, 450
District of Columbia bonds .....	2, 627	2, 765, 750
		476, 517, 900
New bonds received :		
Registered bonds .....	122, 250	446, 400, 000
District of Columbia bonds .....	420	1, 201, 000
Total .....		447, 601, 000
Grand total .....	239, 059	924, 118, 900

**Accounted for as follows :**

	Number.	Amount.
Issued year 1885-'86 :		
Coupon bonds .....	132	\$14, 500
Registered bonds .....	38, 570	179, 624, 050
District of Columbia bonds .....	471	1, 348, 700
		180, 987, 250
On hand June 30, 1886 :		
Coupon bonds .....	9, 076	1, 057, 200
Registered bonds .....	188, 234	789, 456, 400
District of Columbia bonds .....	2, 576	2, 618, 050
Total .....		743, 131, 650
Grand total .....	239, 059	924, 118, 900

Canceled bonds (exchanges, transfers, and redemptions) delivered to Note and Coupon Division, \$220,146, 500.

**E.—WORK PERFORMED by the DIVISION in the year ending June 30, 1886.**

	Bonds ex- amined, counted, and as- signments or coupons examined.	Prepared for record.		Inscriptions.		Journals, Dr. and Cr.	
		Cases briefed or indorsed.	Bonds "cut out."	Bonds written.	Bonds examined.	Bonds entered.	Bonds examined.
	No.	No.	No.	No.	No.	No.	No.
1891, funded .....	11, 657	2, 287	9, 716	9, 716	9, 716	21, 373	11, 846
1907, consols .....	47, 913	5, 375	21, 459	21, 327	21, 327	79, 372	79, 462
1882, 3 per cent. ....	8, 558	1, 738	6, 555	6, 555	6, 555	15, 113	15, 113
Pacific railroad .....	1, 072	176	972	972	972	2, 044	2, 044
Matured loans .....	479	238				479	171, 858
District Columbia bonds ..	1, 074	95	471	455	455	1, 545	1, 545
Miscellaneous .....	5	5	5	5	5	10	10
Total .....	70, 758	9, 914	39, 178	39, 030	39, 030	119, 936	281, 878

**E.—WORK PERFORMED by the DIVISION, &c.—Continued.**

	Ledgers.			Numericals.	
	Ledger items posted.	Loan-account, items posted.	Items examined.	Bonds entered.	Bonds examined.
	No.	No.	No.	No.	No.
1891, funded .....	13, 048	4, 299	9, 688	11, 846	21, 373
1907, consols .....	19, 356	9, 351	20, 834	48, 003	26, 589
1882, 3 per cent. ....	3, 090	3, 723	5, 813	8, 558	.....
Pacific railroad .....	772	.....	772	1, 072	1, 072
Matured loans .....	81	106, 702	17, 007	42, 970	46, 745
District Columbia bonds .....	344	1, 397	344	1, 074	1, 967
Miscellaneous .....	398	.....	388	.....	.....
<b>Total.</b> .....	<b>37, 089</b>	<b>125, 472</b>	<b>54, 896</b>	<b>113, 523</b>	<b>97, 746</b>

**NOTE, COUPON, AND CURRENCY DIVISION.**

**H.—NUMBER and AMOUNT of UNITED STATES TREASURY NOTES, GOLD CERTIFICATES, 4 PER CENT. REFUNDING CERTIFICATES, PAYABLE TO ORDER, and CURRENCY CERTIFICATES of DEPOSIT RECEIVED, COUNTED, ARRANGED, REGISTERED, and REGISTRATION EXAMINED by comparison with the NUMERICAL REGISTERS during the fiscal year ending June 30, 1886.**

Authorizing act.	Report numbers (inclusive).	Number.	Amount.
<i>One and two years 5 per cent. Treasury notes.</i>			
March 3, 1863:			
One year .....	1 to 12	61	\$1, 630
Two years .....	1 to 3	3	150
Two years, coupon .....	1	1	50
<i>Three years 6 per cent. compound-interest notes.</i>			
March 3, 1863, and June 30, 1864 .....	1 to 12	229	5, 310
<i>Three years 7.3 per cent. Treasury notes.</i>			
July 17, 1861 .....	29344	1	50
June 20, 1864, and March 3, 1865 .....	29377 to 29480	17	1, 600
<i>Gold certificates.</i>			
March 3, 1863 .....	29321 to 29567	114	135, 360
<i>Four per cent. refunding certificates, payable to order.</i>			
February 26, 1879 .....	29295 to 29375	40	400
<i>Currency certificates of deposit.</i>			
June 8, 1872:			
Series A .....	29318 to 29568	13	65, 000
Series D .....	29318 to 29568	10	100, 000
Series B .....	29318 to 29568	1, 208	6, 040, 000
Series E .....	29318 to 29568	5, 166	51, 660, 000
<b>Total</b> .....		<b>6, 863</b>	<b>58, 009, 550</b>
For year ending June 30, 1885 .....		<b>4, 879</b>	<b>38, 749, 890</b>
<b>Increase</b> .....		<b>1, 984</b>	<b>19, 259, 660</b>

Number of interest checks on hand July 1, 1885 .....

Number of interest checks received from First Comptroller in fiscal year ending June 30, 1886 .....

**Total** .....

Number of interest checks counted, registered, and examined (as per detailed statement below) in current fiscal year .....

Number on hand July 1, 1886 (all of funded loan of 1907) .....

Of which there were received June 29, 1886 .....

**III.—NUMBER and AMOUNT of INTEREST CHECKS COUNTED, REGISTERED, and REGISTRATION EXAMINED by COMPARISON with the NUMERICAL REGISTERS during the fiscal year ending June 30, 1886.**

Loan.	Report numbers (inclusive).	Number of checks.	Amount.
July 17 and August 5, 1861:			
Final dividend .....	249680	1	\$150 00
Continued at 3½ per cent. ....	247414 to 248779	7	56 85
March 3, 1863, continued at 3½ per cent .....	246440 to 248780	2	18 37
Funded loan of 1881:			
5 per cent .....	248053 to 251434	39	206 09
Final dividend .....	248298 to 250916	6	488 14
Continued at 3½ per cent .....	246910 to 251433	54	1,576 82
Loan of July 12, 1882, 3 per cent .....	246694 to 251721	16,981	7,205,033 95
Funded loan of 1891, 4½ per cent .....	247262 to 251668	47,910	8,953,208 97
Funded loan of 1907, 4 per cent .....	240848 to 248430	414,254	52,630,073 00
Pacific railways .....	247193 to 250884	1,410	1,937,865 36
District of Columbia, 3.65 per cent .....	247588 to 250802	584	212,541 65
Funded .....	247120 to 250378	51	11,350 00
Total .....		481,299	70,952,568 20
For year ending June 30, 1885 .....		370,753	58,951,928 29
Increase .....		110,546	12,000,639 91

**III.—NUMBER of DETACHED REDEEMED COUPONS, VARIOUS LOANS, ON HAND July 1, 1885; the NUMBER that were RECEIVED in CURRENT FISCAL YEAR; the NUMBER that were ARRANGED NUMERICALLY and COUNTED, REGISTERED, REGISTRATION EXAMINED by COMPARISON with the NUMERICAL REGISTERS, SCHEDULED and SCHEDULES TRANSFERRED to LEDGER, during the fiscal year ending June 30, 1886, and the balance on hand as of that date.**

	To be arranged numerically and counted.	To be entered in numerical registers.	To be compared with numerical registers.	To be scheduled by loans, dates, and denominations.	To be entered in ledger.
	No.	No.	No.	No.	No.
On hand July 1, 1885 .....	1,747,456	2,796,645	3,696,078	2,825,179	2,825,179
Received in fiscal year ending June 30, 1886.	1,427,009	1,427,009	1,427,009	1,427,009	1,427,009
Report Nos. 246911 to 252094 and 29303 to 29558, inclusive .....					
Total .....	3,174,465	4,223,654	5,123,087	4,252,188	4,252,188
Arranged and counted * .....	2,736,026	2,902,440	3,087,313	1,682,706	608,840
Registered * .....					
Examined * .....					
Scheduled Nos. 28848 to 29086 and 233948 to 243958, inclusive .....					
Entered in ledger Nos. 28848 to 28945 and 238948 to 241026, inclusive .....					
On hand July 1, 1886 .....	438,439	1,321,214	2,035,774	2,569,482	3,643,348

	Arranged and counted.	Registered.	Examined.	Scheduled.	Entered in ledger.
In fiscal year ending June 30, 1886 .....	2,736,026	2,902,440	3,087,313	1,682,706	608,840
In fiscal year ending June 30, 1885 .....	1,853,377	2,537,182	1,959,931	No report.	No report.
Increase .....	882,649	365,258	1,127,382		

\* Giving the "report numbers" has not heretofore been done, and as this part of the work had not been given out by consecutive reports it was found impracticable to get it in such shape as to apply that feature to these items in this statement.



**IV.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS and NUMBER of ATTACHED COUPONS EXAMINED, COUNTED, ENTERED in BLOTTERS, TRANSFERRED to the NUMERICAL REGISTERS and SCHEDULED, in DUPLICATE, during the fiscal year ending June 30, 1886.**

Loans.		Case numbers inclusive.	Number of bonds.	Amount of bonds.	Number of coupons attached.
July 17 and August 5, 1861	{ R. E. E. E.	1 to 2085 5114 to 5320 1 to 2479	38,072 6,954 33,365	\$25,412,000 4,764,350 23,971,500	44,696 2,805 .....
June 30, 1864	R.	9026 to 9201	233	92,900	4,285
March 3, 1865:					
Second series, consols 1865	R.	39677 to 44819	9,805	4,513,850	125,657
Third series, consols 1867	R.	12241 to 25898	124,450	62,649,400	1,990,687
Fourth series, consols 1868	R.	4592 to 4617	57	20,550	1,055
	{ R. E.	237 to 2943 4441 to 4840	30,205 50,478	21,611,050 33,951,150	8,823 48,353
Funded loan of 1881	{ E. E.	1 to 3681	141,020	108,494,500	.....
Funded loan of 1891	E.	2453 to 2790	5,303	4,327,500	138,191
	{ R. E.	1 to 11 6791 to 6930	995 4,980	950,000 2,516,150	108,454 493,020
Funded loan of 1907	{ E.	2 to 4	15	3,750	1,338
District of Columbia	T.	617 to 950	6,571	2,548,000	551,717
Louisville and Portland Canal Company	R.	250 to 638	394	394,000	.....
Total			452,899	296,220,650	3,519,081
For year ending June 30, 1885			432,049	239,921,000	20,121,636
Increase			20,850	56,299,650	.....
Decrease					16,602,555

R.—Redemptions, *i. e.*, paid at maturity or under "calls."

E.—Exchanges, *i. e.*, conversion into registered stock.

T.—Transfers, *i. e.*, exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones, or *vice versa*.

E. E.—Exchange extensions, *i. e.*, conversion into registered stock at a lower rate of interest.

S. R.—Statistical redemptions, *i. e.*, retired before issue.

**V.—NUMBER and AMOUNT of UNITED STATES NOTES, SILVER CERTIFICATES, GOLD CERTIFICATES, FRACTIONAL CURRENCY, and 4 per cent. REFUNDING CERTIFICATES, PAYABLE to BEARER, RECEIVED, EXAMINED, COUNTED, CANCELED, and DESTROYED during the fiscal year ending June 30, 1886.**

	Number.	Amount.
United States notes:		
New series	48,729	\$372,350 00
Series 1869	421,725	5,781,360 00
Series 1874	40,362	1,436,962 00
Series 1875	561,442	5,972,526 00
Series 1878	794,672	16,235,715 00
Series 1880	12,936,924	33,471,525 00
United States demand notes	78	695 00
United States silver certificates:		
Series 1878, Washington	42,381	14,540,250 00
Series 1880, Washington	859,105	13,370,520 00
Series 1878, New York	7,159	157,880 00
Series 1880, New York	40,898	558,200 00
Series 1878, San Francisco	567	62,210 00
United States gold certificates:		
Series 1882, Washington	13,916	2,750,820 00
Series 1882, New York	66,902	7,097,030 00
United States fractional currency	47,104	12,198 00
United States 4 per cent. refunding certificates	3,525	33,250 00
Total	15,885,489	102,363,991 00
For year ending June 30, 1885	25,583,099	126,833,479 13
Decrease	9,697,610	24,469,488 13

**VI.—NUMBER and AMOUNT of INTEREST CHECKS and CURRENCY CERTIFICATES of DEPOSIT which were ONLY REGISTERED PREVIOUS to JULY 1, 1885, and which have been COUNTED and REGISTRATION EXAMINED by COMPARISON with the NUMERICAL REGISTERS during the fiscal year ending June 30, 1886.**

Interest checks.	Report numbers (inclusive).	Number.	Amount.
July 17 and August 5, 1861:			
Final dividend.....	234961 to 243773	5,988	\$3,826,369 50
Continued at $3\frac{1}{4}$ per cent.....	235962 to 246139	6,179	1,781,343 46
March 3, 1863:			
Final dividend.....	233451 to 243956	3,097	1,513,404 00
Continued at $3\frac{1}{4}$ per cent.....	236403 to 243281	6,556	1,673,977 36
Funded loan of 1881:			
5 per cent.....	184372 to 245951	193,803	104,035,719 58
Final dividend.....	231878 to 246055	8,271	5,623,263 34
Continued at $3\frac{1}{4}$ per cent.....	235927 to 246492	54,094	16,093,495 77
Loan of July 12, 1882: 3 per cent.....	237951 to 246203	55,732	17,834,013 59
Funded loan of 1891: $4\frac{1}{4}$ per cent.....	205192 to 245823	322,009	59,912,208 74
Funded loan of 1907: 4 per cent.....	209516 to 215103	} 246,742	25,413,098 07
	239666 to 241450		
Pacific Railways:	231895 to 246404	11,491	15,496,262 88
District of Columbia:			
3.65 per cent.....	204409 to 246057	7,004	2,749,344 35
Funded.....	212545 to 245891	2,193	161,451 82
Total.....		923,179	256,113,952 46
Currency certificates of deposit:			
Series A.....	25910 to 26132	1,957	9,785,000 00
Series D.....	25940 to 26132	4,938	49,380,000 00
Series B.....	26632 to 29300	7,099	38,495,000 00
Series E.....	26632 to 29300	41,283	412,830,000 00
Total.....		55,877	510,490,000 00
		Interest checks, various loans.	Currency certificates of deposit.
Number of interest checks and currency certificates of deposit, the count and registration of which had not been verified previous to July 1, 1885.....		1,563,455	80,063
Number counted and compared with the numerical registers to verify registration (as per preceding detailed statement), in fiscal year ending June 30, 1886.....		923,179	55,877
Number on hand July 1, 1886, yet to be counted and examined, all the interest checks being for interest on consols of 1907 and embraced in Reports Nos. 217235 to 239639, inclusive.....		640,276	24,186

In addition to the foregoing *old work* on interest checks and currency certificates of deposit performed by the Note, Coupon, and Currency Division in present fiscal year, the following has been done: Number of Seven-Thirty Treasury Notes, act July 17, 1861, embraced in a schedule between Reports Nos. 11228 and 23636, inclusive, re-examined and recounted and report made to the honorable Register April 10, 1886, 485,298. Number of certificates of indebtedness, act March 1, 1862, recounted, 203,231.

**VII.—NUMBER of COUPON BONDS (current loans) OUTSTANDING on June 1, 1886, and the NUMBER of ATTACHED COUPONS that would MATURE in ONE YEAR, APPROXIMATELY INDICATING the YEARLY AMOUNT of that CHARACTER of WORK to be received by the NOTE, COUPON, AND CURRENCY DIVISION.**

Loan.	Number of bonds.	Number of coupons payable annually.
Funded loan of 1907 (4 per cent.) .....	268,188	1,072,752
Funded loan of 1891 (4½ per cent.) .....	65,434	261,736
District of Columbia:		
3.65 per cent. ....	8,016	16,032
5 per cent. ....	793	1,586
Total .....	342,431	1,352,106

NOTE.—The March, 1886, coupons from the 4½ per cent. bonds were received May 8, 1886; the April, 1886, coupons from the 4 per cent. bonds were received June 19, 1886.

**VIII.—NUMBER and AMOUNT of REDEEMED UNITED STATES COUPON BONDS in the LOAN DIVISION of the REGISTER'S BUREAU, June 30, 1886, IN-TRANSITU to the NOTE, COUPON, AND CURRENCY DIVISION for REGISTRATION, &c.**

Loan.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.
Act February 8, 1861 .....	{ R. 1 to 611 E. 665 to 770 T. 12	3,521 1,155 1	\$3,521,000 1,155,000 1,000
Act March 2, 1861, Oregon war debt .....	{ R. 1 to 263 T. 1 to 124	12 4,412	{ 1,086,900 450,500
Act July 17 and August 5, 1861 .....	R. 2086 to 2093	12	1,950
Act February 25, 1862 .....	R. 40239 to 40663	638	247,450
Act March 3, 1863 .....	R. 1013 to 1014	2	1,100
Act March 3, 1864, 10-40's .....	R. 5030 to 5076	104	65,800
Act June 30, 1864 .....	R. 9202 to 9204	7	4,250
Act March 3, 1865:			
First series, May and November .....	R. 10826 to 11005	275	142,950
Second series, consols 1865 .....	R. 44820 to 44842	31	13,700
Third series, consols 1867 .....	R. 25899 to 47392	79,846	30,506,050
Fourth series, consols 1868 .....	R. 4618 to 4622	58	10,250
Funded loan of 1881, 5 per cent. ....	R. 2944 to 2946	5	1,300
Funded loan of 1891, 4½ per cent. ....	E. 2791 to 2799	29	3,500
Funded loan of 1907, 4 per cent. ....	E. 6931 to 9806	98,825	40,486,550
District of Columbia, 3.65 per cent. ....	R. 32 to 37	21	1,950
Total .....		188,942	77,701,400
Estimated number of coupon bonds that will be converted into registered stock during next year .....		25,000	
Total .....		213,942	

**IX.—NUMBER of INTEREST CHECKS that were ISSUED during fiscal year ending June 30, 1886, APPROXIMATELY INDICATING the YEARLY AMOUNT of that CHARACTER of WORK to be received by the NOTE, COUPON, AND CURRENCY DIVISION.**

Date of issue.	Loan.	Number of checks.
1885.		
July 1	Funded loan of 1907, 4 per cent .....	43,791
July 1	Pacific railways .....	1,392
July 1	District of Columbia, 5 per cent .....	50
Aug. 1	Loan of July 12, 1882, 3 per cent .....	3,460
Aug. 1	District of Columbia, 3.65 per cent .....	528
Sept. 1	Funded loan of 1891, 4½ per cent .....	11,995
Oct. 1	Funded loan of 1907, 4 per cent .....	43,306
Nov. 1	Loan of July 12, 1882, 3 per cent .....	3,540
Dec. 1	Funded loan of 1891, 4½ per cent .....	11,964
1886.		
Jan. 1	Funded loan of 1907, 4 per cent .....	42,745
Jan. 1	Pacific railways .....	1,387
Jan. 1	District of Columbia, 5 per cent .....	50
Feb. 1	Loan of July 12, 1882, 3 per cent .....	3,307
Feb. 1	District of Columbia, 3.65 per cent .....	499
Mar. 1	Funded loan of 1891, 4½ per cent .....	11,978
Apr. 1	Funded loan of 1907, 4 per cent .....	42,264
May 1	Loan of July 12, 1882, 3 per cent .....	2,995
June 1	Funded loan of 1891, 4½ per cent .....	11,909
	Total .....	237,160

NOTE.—It will be seen that the 4 and 4½ per cent. checks aggregate over 92 per cent. of the whole number issued. The last receipts of these were 4 percents of October, 1885, on June 29, 1886, and 4½ percents of December 1, 1885, on May 18 and June 7 and 9, 1886.

**X.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS and NUMBER of ATTACHED COUPONS that, after EXAMINATION, REGISTRATION, &c., have been DELIVERED to the DESTRUCTION COMMITTEE to be BURNED or MACERATED.**

Loan.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act March 31, 1848.....	{ E. 1 to 60 R. 1 to 459	263 6,606	\$372,000 7,862,000	961 68,289
Total .....		6,869	8,234,000	69,250
Act June 14, 1858 .....	{ E. 1 to 169 R. 1 to 397 T. 1 to 92	3,810 13,596 1,578	3,810,000 13,596,000 1,578,000	49,780 1,440 17,054
Total .....		18,984	18,964,000	68,271
Act June 22, 1860 .....	{ E. 1 to 45 R. 1 to 22 T. 1 to 7	735 937 59	735,000 937,000 59,000	6,641 653 254
Total .....		1,731	1,731,000	7,548
Act February 8, 1861.....	{ E. 1 to 664 T. 1 to 11	3,851 155	3,851,000 155,000	108,739 4,124
Total .....		4,006	4,006,000	112,863
Act July 17 and August 5, 1861 .....	{ E. 1 to *4285 T. 1	98,530 1	73,434,800 1,000	2,824,449 27
Total .....		98,531	73,435,800	2,824,476
Act February 25, 1862, first series .....	{ E. 2 to 3514 R. 1 to 9821 T. 2 to 343	25,728 158,618 3,166	16,475,800 82,282,800 1,030,900	823,639 3,174,245 87,484
Total .....		187,512	99,789,500	4,085,368

\* Except case No. 3241, which is on file.

## REPORT ON THE FINANCES.

X.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS and NUMBER of ATTACHED COUPONS, &c.—Continued.

Loan.		Case num- bers (in- clusive).	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act February 25, 1862, second series .....	{ E.	2 to 3632	25, 390	\$15, 288, 400	815, 342
	{ R.	1 to 17942	176, 153	83, 087, 750	3, 273, 039
	{ T.	1 to 349	4, 137	1, 204, 850	118, 595
	Total .....		205, 680	99, 581, 000	4, 201, 976
Act February 25, 1862, third series .....	{ E.	2 to 3739	21, 636	13, 555, 900	677, 318
	{ R.	1 to 29559	155, 420	84, 039, 900	2, 519, 050
	{ T.	2 to 346	2, 763	710, 350	74, 609
	Total .....		179, 819	99, 206, 150	3, 270, 977
Act February 25, 1862, fourth series .....	{ E.	1 to 3845	40, 004	22, 695, 650	1, 151, 568
	{ R.	1 to 39680	234, 621	128, 365, 550	3, 293, 484
	{ T.	3 to 351	4, 707	1, 449, 300	128, 368
	Total .....		279, 332	152, 510, 500	4, 573, 420
Act March 3, 1863 .....	E.	1 to 2607	46, 876	35, 625, 150	1, 409, 387
Act March 3, 1864, 10-40s .....	{ E.	1 to 5246	169, 575	100, 143, 800	10, 275, 523
	{ R.	1 to 3	1, 998	1, 501, 500	145, 717
	{ T.	1 to 86	1, 479	1, 230, 500	98, 524
	Total .....		173, 052	102, 875, 800	10, 519, 764
Act June 30, 1864 .....	{ E.	1 to 3153	82, 974	65, 132, 850	2, 967, 079
	{ R.	1 to 8474	73, 136	49, 493, 400	1, 535, 779
	{ T.	1 to 24	333	288, 000	10, 671
	Total .....		156, 443	114, 914, 250	4, 513, 529
Act March 3, 1865, first series, May and Nov .....	{ E.	1 to 2930	67, 223	52, 567, 850	2, 296, 144
	{ R.	1 to 10825	160, 198	125, 280, 000	2, 844, 761
	{ T.	1 to 13	257	214, 200	9, 117
	Total .....		227, 678	178, 062, 050	5, 150, 022
Act March 3, 1865, second series, consols 1865 .....	{ E.	1 to 5409	148, 278	86, 820, 050	4, 443, 247
	{ R.	1 to 304	99, 182	52, 790, 950	2, 689, 744
	{ T.	1 to 8	243	233, 050	8, 009
	Total .....		247, 703	139, 844, 050	7, 141, 000
Act March 3, 1865, third series, consols 1867 .....	{ E.	1 to 4638	190, 584	67, 587, 150	6, 259, 733
	{ R.	1 to 244	64, 896	25, 144, 700	2, 052, 279
	{ T.	1 to 21	253	215, 350	9, 043
	Total .....		255, 733	92, 947, 200	8, 321, 055
Act March 3, 1865, fourth series, consols 1868 .....	{ E.	1 to 1437	34, 996	13, 209, 000	1, 189, 928
	{ R.	1 to 104	4, 827	1, 259, 850	154, 413
	Total .....		39, 823	14, 468, 850	1, 344, 341
Funded loan of 1881 .....	{ E.	1 to 1897	54, 435	48, 162, 700	1, 804, 130
	{ T.	1 to 9	151	151, 000	5, 746
	Total .....		54, 586	48, 313, 700	1, 809, 876
District of Columbia 3.65s .....	E.	1 to 616	22, 982	8, 692, 000	2, 180, 017
Funded loan of 1891 .....	E.	1 to 1136	38, 735	23, 784, 150	2, 090, 488
Funded loan of 1907 .....	{ E.	1 to 3240	116, 927	94, 632, 300	13, 142, 617
	{ T.	1	50	50, 000	5, 900
	Total .....		116, 977	94, 682, 300	13, 148, 517

**X.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS and NUMBER of ATTACHED COUPONS, &c.—Continued.**

**RECAPITULATION.**

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act March 31, 1848 .....	6,869	\$8,234,000	69,250
Act June 14, 1858 .....	18,984	18,984,000	68,271
Act June 22, 1860 .....	1,731	1,731,000	7,548
Act February 8, 1861 .....	4,006	4,006,000	112,863
Acts July 17 and August 5, 1861 .....	98,531	73,435,800	2,824,476
Act February 25, 1862:			
First series .....	187,512	99,789,500	4,085,368
Second series .....	205,680	99,581,000	4,201,976
Third series .....	179,819	99,206,150	3,270,977
Fourth series .....	279,332	152,510,500	4,573,420
Act March 3, 1863 .....	46,876	35,625,150	1,409,387
Act March 3, 1864, ten-forties .....	173,052	102,875,800	10,519,764
Act June 30, 1864 .....	156,443	114,914,250	4,513,529
Act March 3, 1865:			
First series, May and November .....	227,678	178,062,050	5,150,022
Second series, consols 1865 .....	247,703	139,844,050	7,141,000
Third series, consols 1867 .....	255,733	92,947,200	8,321,055
Fourth series, consols 1868 .....	39,823	14,468,850	1,344,341
Funded loan of 1881 .....	54,586	48,313,700	1,809,876
District of Columbia three-sixty-fives .....	22,982	8,692,000	2,180,017
Funded loan of 1891 .....	38,735	33,784,150	2,090,488
Funded loan of 1907 .....	116,977	94,682,300	13,148,517
Total .....	2,363,052	1,421,687,450	76,842,145

**XI.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS AND NUMBER of ATTACHED COUPONS that have been EXAMINED, REGISTERED, and SCHEDULED in DUPLICATE, and are on file in the NOTE, COUPON, AND CURRENCY DIVISION, June 30, 1886.**

Loan.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.	Number of coupons attached.
Acts July 17 and August 5, 1861 .....	E. 4286 to 3241	1	\$50	24
	E. 1 to 5320	21,709	14,692,750	88,563
	R. 1 to 2085	38,072	25,412,000	44,696
	E. E. 1 to 2479	33,365	23,971,500	.....
	T. 2 to 4	20	19,000	210
Total .....		93,158	64,095,300	133,493
Act February 25, 1862, first series .....	R. 9933 to 40204	754	175,650	14,132
	T. 338	1	500	.....
Total .....		755	176,150	14,132
Act February 25, 1862:				
Second series .....	R. 18755 to 40173	1,141	296,450	19,258
Third series .....	R. 30421 to 40257	1,837	665,000	25,740
Fourth series .....	R. 36935 to 40238	615	182,050	7,734
Act March 3, 1863 .....	E. 2608 to 3118	6,628	4,895,400	26,335
	R. 1 to 1012	13,686	9,793,400	17,907
	E. E. 1 to 1099	9,467	7,846,950	.....
Total .....		29,789	21,635,750	44,242
Act March 3, 1864, ten-forties .....	E. 5247 to 5579	4,770	3,082,650	215,208
	R. 4 to 5029	72,383	49,648,950	3,216,179
	T. 87 to 89	26	26,000	1,503
Total .....		77,179	52,757,600	3,432,890
Act June 30, 1864 .....	R. 8475 to 9201	1,074	467,500	19,124
Act March 3, 1865, first series, May and November .....	T. 14 to 25	103	100,150	3,241
Act March 3, 1865, second series, consols 1865 .....	E. 5410 to 6857	62,743	29,555,750	943,234
	R. 305 to 44819	229,820	112,685,900	3,233,960
	T. 9 to 28	219	208,150	6,772
Total .....		292,782	142,449,800	4,183,966

**XI.—NUMBER and AMOUNT of REDEEMED UNITED STATES BONDS and NUMBER of ATTACHED COUPONS ON FILE, &c.—Continued.**

Loan.		Case numbers (inclusive).	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act March 3, 1865, third series, consols {	E.	4639 to 7200	100,286	\$47,715,650	1,774,251
1867.....	R.	245 to 25898	278,540	141,595,200	4,456,276
Total .....			378,826	189,310,850	6,230,527
Act March 3, 1865, fourth series, consols {	E.	1438 to 1785	5,081	1,794,000	105,151
1868.....	R.	105 to 4617	45,964	26,869,700	819,171
	T.	1 to 5	7	2,000	245
Total .....			51,052	22,665,700	918,567
Funded loan of 1881.....	E.	1898 to 4840	171,382	137,255,550	1,120,876
	R.	1 to 2943	72,297	55,870,350	180,719
	E. E.	1 to 3681	141,020	108,494,500	
	T.	10 to 12	509	3,501,000	15,290
Total .....			385,208	305,121,400	1,316,885
District of Columbia, 3.65s.....	E.	617 to 950	6,581	2,548,000	551,718
	R.	1 to 31	692	290,650	61,714
Total .....			7,273	2,838,650	613,432
Funded loan of 1891.....	E.	1137 to 2790	41,198	35,007,900	1,554,737
	R.	3241 to 6930	149,454	65,613,400	15,706,155
Funded loan of 1907.....	E.	1 to 11	995	950,000	108,454
	T.	2 to 4	15	3,750	1,338
Total .....			150,464	66,567,150	15,815,947
Louisville and Portland Canal Company {	Assets		425	425,000	610
	R.	19947 to 250638	1,166	1,166,000	321
Total .....			1,591	1,591,000	931

**RECAPITULATION.**

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act July 17 and August 5, 1861.....	93,158	\$64,095,300	133,493
Act February 25, 1862:			
First series.....	755	176,150	14,132
Second series.....	1,141	206,450	19,258
Third series.....	1,837	685,000	25,740
Fourth series.....	615	182,060	7,734
Act March 3, 1863.....	29,789	21,535,750	44,242
Act March 3, 1864, ten-forties.....	77,179	52,757,600	3,432,890
Act June 30, 1864.....	1,074	467,500	19,124
Act March 3, 1865:			
First series, May and November.....	103	100,150	3,241
Second series, consols 1865.....	292,782	142,449,800	4,133,966
Third series, consols 1867.....	378,826	189,310,850	6,230,527
Fourth series, consols 1868.....	51,052	22,665,700	918,567
Funded loan of 1881.....	385,208	305,121,400	1,316,885
District of Columbia.....	7,273	2,838,650	613,432
Funded loan of 1891.....	41,198	35,007,900	1,554,737
Funded loan of 1907.....	150,464	66,567,150	15,815,947
Louisville and Portland Canal Company.....	1,591	1,591,000	931
Total .....	1,514,045	905,828,400	34,334,846

**CONSOLIDATED RECAPITULATION of REDEEMED UNITED STATES BONDS**  
*and number of ATTACHED COUPONS that have been DELIVERED to the DE-  
 STRUCTION COMMITTEE, and of those ON FILE in the NOTE, COUPON, AND  
 CURRENCY DIVISION June 30, 1886.*

Loan.		Case numbers (inclusive).	Number of bonds.	Amount of bonds.	Number of attached coupons.
Act March 31, 1848.....	E.	1 to 60	283	\$372, 000	961
	R.	1 to 459	6, 606	7, 862, 000	68, 289
	E.	1 to 169	3, 810	3, 810, 000	49, 780
Act June 14, 1858 .....	R.	1 to 397	13, 596	13, 596, 000	1, 440
	T.	1 to 92	1, 578	1, 578, 000	17, 051
	E.	1 to 45	735	735, 000	6, 641
Act June 22, 1860 .....	R.	1 to 22	937	937, 000	653
	T.	1 to 7	59	59, 000	254
Act February 8, 1861.....	E.	1 to 664	3, 851	3, 851, 000	108, 739
	T.	1 to 11	155	155, 000	4, 124
	E.	1 to 5320	120, 231	88, 127, 600	2, 913, 036
	R.	1 to 2085	38, 072	25, 412, 000	44, 696
Acts July 17 and August 5, 1861 ...	E. E.	1 to 2479	33, 365	23, 971, 500	.....
	T.	1 to 4	21	20, 000	237
	E.	2 to 3514	25, 728	16, 475, 800	823, 639
Act February 25, 1862, first series ..	R.	1 to 40204	159, 372	82, 458, 450	3, 188, 377
	T.	2 to 343	3, 167	1, 031, 400	87, 484
	E.	2 to 3632	25, 390	15, 288, 400	815, 342
Act February 25, 1862, second series	R.	1 to 40173	177, 294	83, 384, 200	3, 292, 297
	T.	1 to 349	4, 137	1, 204, 850	113, 595
	E.	2 to 3739	21, 636	13, 555, 900	677, 318
Act February 25, 1862, third series...	R.	1 to 40227	157, 257	85, 604, 900	2, 544, 790
	T.	2 to 346	2, 763	710, 350	74, 609
	E.	1 to 3845	40, 004	22, 695, 650	1, 151, 568
Act February 25, 1862, fourth series	R.	1 to 40238	235, 236	128, 547, 600	3, 301, 218
	T.	3 to 351	4, 707	1, 449, 300	128, 368
	E.	1 to 3113	53, 502	40, 020, 550	1, 435, 722
Act March 3, 1863.....	R.	1 to 1012	13, 696	9, 793, 400	17, 907
	E. E.	1 to 1099	9, 467	7, 346, 950	.....
	E.	1 to 5579	174, 345	103, 226, 450	10, 490, 731
Act March 3, 1864, ten-forty series.	R.	1 to 5029	74, 381	51, 150, 450	3, 361, 896
	T.	1 to 89	1, 505	1, 256, 500	100, 027
	E.	1 to 3153	82, 074	65, 132, 850	2, 967, 079
Act June 30, 1864 .....	R.	1 to 9201	74, 210	49, 960, 900	1, 554, 903
	T.	1 to 24	353	268, 000	10, 071
	E.	1 to 2930	67, 223	52, 567, 850	2, 296, 144
Act March 3, 1865, first series, May and November.	R.	1 to 10825	160, 198	125, 280, 000	2, 844, 761
	T.	1 to 25	360	314, 350	12, 358
	E.	1 to 6857	211, 021	116, 375, 800	5, 886, 481
Act March 3, 1865, second series, consols 1865.	R.	1 to 44819	329, 002	165, 476, 850	5, 923, 704
	T.	1 to 23	462	441, 200	14, 781
	E.	1 to 7200	290, 870	115, 302, 800	8, 053, 984
Act March 3, 1865, third series, con- sols 1867.	R.	1 to 25898	343, 436	166, 739, 900	6, 508, 555
	T.	1 to 21	253	215, 350	9, 043
	E.	1 to 1785	40, 077	15, 003, 000	1, 293, 079
Act March 3, 1865, fourth series, con- sols 1868.	R.	1 to 4617	50, 791	22, 129, 550	967, 584
	T.	1 to 5	7	2, 000	245
	E.	1 to 4840	225, 817	185, 418, 250	2, 925, 006
Funded loan of 1881.....	R.	1 to 2943	72, 297	55, 870, 350	180, 719
	T.	1 to 12	660	3, 652, 000	21, 036
	E. E.	1 to 3681	141, 020	108, 494, 500	.....
District of Columbia three-sixty- fifths.	E.	1 to 950	29, 563	11, 240, 000	2, 731, 735
	R.	1 to 31	692	290, 650	61, 714
Funded loan of 1891.....	E.	1 to 2790	79, 933	68, 792, 050	3, 645, 225
	E.	1 to 6930	266, 381	160, 245, 700	28, 848, 772
Funded loan of 1907 .....	R.	1 to 11	995	950, 000	108, 454
	T.	1 to 4	65	53, 750	7, 238
Louisville and Portland Canal Com- pany.	R.	19947 to 250638	1, 166	1, 166, 000	321
	assets.	.....	425	425, 000	610
Total .....			3, 877, 097	2, 327, 515, 850	111, 176, 491



The following redeemed United States coupon bonds, after having been entered in the numerical registers of the Note, Coupon, and Currency Division, are now on file in the Loan Division of the Register's Bureau:

Loan.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.	Number of coupons attached.
Act April 15, 1842.....	{ R. 1 to 365 E. 1 to 229	{ 2, 315	\$1, 773, 000	-----
Act September 9, 1850 (Texan indemnity) . R.	1 to 138	4, 826	4, 826, 000	33, 153
Total .....	-----	7, 141	8, 157, 000	33, 153

The following United States coupon bonds were delivered to the destruction committee by the Loan Division of the Register's Bureau, to be destroyed *statistically*, after having been entered in the numerical registers of the Note, Coupon, and Currency Division:

Loan.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.
Act April 15, 1842.....	S. R. 1	98	\$128, 000
Act June 30, 1864.....	S. R. 1	1, 000	100, 000
Act March 3, 1865:			
First series, May and November .....	S. R. 1	450	450, 000
Third series, consols 1867.....	S. R. 1 and 2	4, 495	4, 487, 850
Fourth series, consols 1868.....	S. R. 1	1, 174	262, 150
Total .....	-----	7, 217	5, 428, 000

R.—Redemptions; *i. e.*, paid at maturity or under "calls."

E.—Exchanges; *i. e.*, conversion into registered stock.

T.—Transfers; *i. e.*, exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones, or *vice versa*.

E. E.—Exchange Extensions; *i. e.*, conversion into registered stock at a lower rate of interest.

S. R.—Statistical Redemptions; *i. e.*, retired before issue.

**XIII.—NUMBER and AMOUNT (face value) of REDEEMED (detached) COUPONS RECEIVED in the NOTE, COUPON, AND CURRENCY DIVISION up to June 30, 1886, all of which (except those reported "on hand July 1, 1886," in statement 3) have been ARRANGED NUMERICALLY, COUNTED, REGISTERED, REGISTRATION EXAMINED by COMPARISON with the NUMERICAL REGISTERS, SCHEDULED, and SCHEDULES TRANSFERRED to LEDGER, as shown by the books of the Division.**

Authorizing act.	Number of coupons.	Amount.
Act of April 15, 1842 .....	42, 268	\$1, 994, 580 00
Act of March 3, 1843 .....	26, 657	860, 925 00
Act of March 31, 1848 .....	222, 212	7, 664, 010 00
Act of September 9, 1850 (Texan indemnity) .....	107, 805	2, 695, 125 00
Act of June 14, 1858 .....	459, 872	11, 484, 300 00
Act of June 22, 1860 .....	26, 818	637, 950 00
Act of February 8, 1861 .....	213, 553	6, 095, 590 00
Act of March 2, 1861 (Oregon war debt) .....	123, 553	1, 758, 128 00
Act of July 17 and August 5, 1861 .....	3, 503, 004	73, 323, 587 00
Act of July 17, 1861 (old 7.30s) .....	2, 326, 771	23, 652, 537 42½
Act of February 25, 1862 .....	15, 800, 068	238, 349, 128 50
Act of March 3, 1863 (6 per cent.) .....	1, 078, 886	35, 128, 457 00
Act of March 3, 1863 (two-year 5 per cent.) .....	873, 985	7, 168, 548 75
Act of March 3, 1864 (10-40s) .....	2, 647, 940	46, 501, 624 50
Act of June 30, 1864 .....	1, 597, 890	32, 065, 192 00
Act of March 3, 1865:		
First series, May and November .....	3, 516, 826	82, 293, 256 50
Second series, consols 1865 .....	8, 181, 488	121, 047, 847 00
Third series, consols 1867 .....	11, 609, 200	161, 038, 922 50
Fourth series, consols 1868 .....	1, 283, 375	16, 336, 551 50
Act of June 30, 1864, and March 3, 1865 (7.30s) .....	12, 835, 158	123, 329, 205 57
Act of July 8, 1870 (certificates of indebtedness) .....	6, 102	122, 040 00
Louisville and Portland Canal Company .....	16, 349	490, 470 00
District of Columbia:		
Fifty-year 3.65 per cent., funded .....	403, 073	2, 768, 079 44½
Six per cent., permanent improvement .....	143, 889	1, 714, 515 00
Seven per cent., permanent improvement .....	18, 477	346, 626 00
Twenty-year, funding .....	53, 542	493, 144 50
Thirty-year, funding .....	14, 334	289, 398 00
Ten-year, Bowen .....	3, 099	16, 821 00
Water stock .....	6, 315	221, 025 00
Market stock .....	1, 717	25, 632 25
Steam force-pump .....	10	182 50
Five per cent. twenty-year, funding .....	10, 575	241, 830 00
Funded loan of 1881 (5 per cent.) .....	10, 231, 423	96, 728, 632 76
Funded loan of 1891 (4½ per cent.) .....	3, 194, 313	28, 573, 870 68
Consols of 1907 (4 per cent.) .....	11, 501, 771	52, 950, 283 50
Total .....	91, 644, 468	1, 167, 341, 526 87½

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and recent references to those received prior to that date indicate that they were not accurately classified under their respective loans; but it is believed that in aggregate number and face value this statement is in the main correct.

**XIII.—REDEEMED UNITED STATES NOTES and CERTIFICATES** which, after **REGISTRATION**, have been **DESTROYED**, or are **ON FILE** in the **NOTE, COUPON, AND CURRENCY DIVISION**, June 30, 1886, as shown by the books of that division.

	Lot numbers.	Report numbers.	Denominations.								Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	
<b>Seven-thirty Treasury notes * (act July 17, 1861):</b>											
Dated August 19, 1861 .....					71,641	90,000	24,200	22,922	1,089		\$53,049,050 00
Dated October 1, 1861 .....					82,865	103,075	46,391	37,998	1,871		84,974,250 00
Dated October 1, 1861, issued on warrants .....					527	1,066	1,117	1,380			2,071,450 00
Total issue .....					154,533	194,141	71,708	62,300	2,960		140,094,750 00
Redeemed .....		11228 to 29344			154,487	194,101	71,703	62,293	2,960		140,078,950 00
Outstanding .....					46	40	5	7			15,800 00
<b>Seven-thirty Treasury notes, act June 30, 1864 (first series):</b>											
Printed .....					639,000	617,000	189,076	143,048	6,244		362,456,000 00
Not issued .....					249,953	49,796	15,075	22,261	1,995		57,250,750 00
Destroyed, having been received in exchange for other denominations .....					389,047	567,204	174,031	120,787	4,249		305,205,250 00
						5	23	10	5		47,000 00
Burned with a captured train .....					389,047	567,190	173,978	120,777	4,244		305,158,250 00
					10	30	13	10			20,000 00
Canceled .....					389,037	567,169	173,965	120,767	4,244		305,138,250 00
					25,085	1,130	2,299	2,239	78		5,145,750 00
Issue .....					363,952	566,039	171,666	118,528	4,166		299,992,500 00
Redeemed .....		19741 to 29480			363,664	565,804	171,648	118,523	4,166		299,940,600 00
Outstanding .....					288	235	18	5			51,909 00
<b>Seven-thirty Treasury notes, act March 3, 1865 (second series):</b>											
Printed .....					186,251	339,773	175,800	180,272	4,090		331,911,850 00
Destroyed, having been received in exchange for other denominations .....					3,325	1,546	118	307	45		911,850 00
Issue .....					182,926	338,227	175,682	179,965	4,045		331,000,000 00
Redeemed .....		19248 to 29460			182,865	338,099	175,653	179,962	4,045		330,966,650 00
Outstanding .....					61	128	29	3			33,350 00



**XIII.—REDEEMED UNITED STATES NOTES and CERTIFICATES which, after REGISTRATION, have been DESTROYED, or are on FILE, &c.—Continued.**

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REPORT ON THE FINANCES.

	Lot numbers.	Report numbers.	Denominations.								Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	
<b>Two-year 5 per cent. (coupon) Treasury notes, act March 3, 1863:</b>											
Issue					118, 112	144, 844	80, 604	89, 308			\$150, 000, 000 00
Redeemed and destroyed	1 to 307				118, 070	144, 763	80, 601	89, 289			149, 969, 800 00
Outstanding					42	81	3	19			30, 700 00
Less unknown denominations redeemed and lost or stolen before reaching Register's Bureau in 1865											10, 500 00
											20, 200 00
<b>Three-year 6 per cent. compound-interest notes, act March 3, 1863:</b>											
Issue			87, 536		54, 960	39, 444	20, 852				17, 993, 760 00
Destroyed statistically			2, 596		14, 780	268	4, 404				2, 993, 760 00
Redeemed and destroyed	5 to 569		84, 940		40, 180	39, 176	16, 448				15, 000, 000 00
			84, 735		40, 113	39, 113	16, 439				14, 583, 800 00
Outstanding			205		67	63	9				16, 200 00
<b>Three-year 6 per cent. compound-interest notes, act June 30, 1864:</b>											
Issue			2, 240, 984	1, 506, 292	1, 161, 520	411, 500	114, 840	39, 420			248, 601, 680 00
Destroyed statistically			16, 984	8, 692	4, 320	700	40	20			609, 680 00
Lost in wreck steamship Golden Rule May 30, 1865			2, 224, 000	1, 497, 600	1, 157, 200	410, 800	114, 800	39, 400			247, 932, 000 00
								1, 000			1, 000, 000 00
			2, 224, 000	1, 497, 600	1, 157, 200	410, 800	114, 800	38, 400			246, 932, 000 00
Redeemed and destroyed*	1 to 574		2, 221, 503	1, 495, 480	1, 155, 802	410, 493	114, 781	38, 394			246, 748, 530 00
Outstanding			2, 497	2, 120	1, 398	307	19	6			183, 470 00

Gold certificates, act March 3, 1863:												
Issue				48,000		116,449	18,000	60,000	64,600	2,500	429,604,900 00	
Redeemed and destroyed	1 to 524			45,820		116,195	17,988	59,979	64,588	2,500	429,448,900 00	
Redeemed and on file		26008 to 29546		2,180		254	12	21	12		156,000 00	
				2,159		179	11	14	12		140,580 00	
Outstanding				21		75	1	7			15,420 00	
Gold certificates, act March 3, 1863, New York series 1870:												
Issue							36,000	47,500	21,000	20,000	370,500,000 00	
Redeemed and destroyed	1 to 167						12,424	21,238	8,131	7,600	144,105,000 00	
Redeemed and on file		26008 to 29160					23,576	26,262	12,869	12,400	226,395,000 00	
							28,555	26,219	12,863	12,396	226,271,500 00	
Destroyed in Chicago fire							21	43	6	4	123,500 00	
								2			2,000 00	
Outstanding							21	41	6	4	121,500 00	
Gold certificates, act March 3, 1863, New York series 1871:												
Issue						50,000					5,000,000 00	
Redeemed and destroyed	1 to 91					9,528					952,800 00	
Redeemed and on file		26008 to 29483				40,472					4,047,200 00	
						40,389					4,038,900 00	
Destroyed in Chicago fire						83					8,300 00	
						2					200 00	
Outstanding						81					8,100 00	
Gold certificates, act March 3, 1863, series 1875:												
Issue						35,894	11,688	14,381	5,977	8,933	143,029,400 00	
Redeemed		26758 to 29567				35,354	11,571	14,211	5,905	8,769	140,746,900 00	
Outstanding						540	117	170	72	164	2,282,500 00	
Gold certificates, act March 3, 1863, special:												
Issue											33,000,580 46	
Redeemed		26088									33,000,580 46	

\* Including \$910 (17 of \$10 and 37 of \$20) burned in safe of Adams Express Company on railroad.

**XIII.—REDEEMED UNITED STATES NOTES and CERTIFICATES which, after REGISTRATION, have been DESTROYED, or are on FILE, &c.—Continued.**

	Lot numbers.	Report numbers.	Denominations.								Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	
Three per cent. certificates, acts March 2, 1867, and July 25, 1868:											
Issue.....									5,831	5,600	\$85,155,000 00
Redeemed.....		23326 to 26043							5,830	5,600	85,150,000 00
Outstanding.....									1		5,000 00
Four per cent. refunding certificates, act February 26, 1879:											
Payable to order:											
Issue.....			5,850								58,500 00
Redeemed.....	338 to 10018	27591 to 29375	5,808								58,080 00
Outstanding.....			42								420 00
Payable to bearer:											
Issue.....			3,995,425								39,954,250 00
Redeemed.....	1 to 10102	27590 to 29564	3,974,627								39,746,270 00
Outstanding.....			20,798								207,980 00

NOTE.—It should be remembered that the Register's Office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.

# RECEIPTS AND EXPENDITURES DIVISION STATEMENTS.

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending June 30, 1886.

## FROM CUSTOMS.

J. P. Donworth, collector, Aroostook, Me.	\$18, 117 89
B. F. Davis, collector, Bangor, Me.	87, 954 55
F. B. Torrey, collector, Bath, Me.	48, 950 79
J. D. Hopkins, late collector, Frenchman's Bay, Me.	230 74
Erastus Redman, collector, Frenchman's Bay, Me.	2 40
I. M. Boardman, collector, Belfast, Me.	1, 678 53
N. B. Nutt, collector, Passamaquoddy, Me.	65, 177 30
J. L. Pierce, collector, Machias, Me.	52 24
George Parcher, collector, Saco, Me.	51 87
Edwin Sprague, collector, Waldoborough, Me.	1, 029 87
F. N. Dow, late collector, Portland, Me.	356, 390 43
S. J. Anderson, collector, Portland, Me.	462, 957 84
W. H. Sargent, collector, Castine, Me.	64 74
R. T. Rundlett, collector, Wiscasset, Me.	533 30
A. A. Hanscom, collector, Portsmouth, N. H.	2, 827 48
William Wells, late collector, Vermont, Vt.	180, 661 37
B. B. Smalley, collector, Vermont, Vt.	548, 312 86
R. Worthington, late collector, Boston, Mass.	9, 093, 621 92
L. Saltonstall, collector, Boston, Mass.	11, 871, 993 30
F. B. Goss, collector, Barnstable, Mass.	333 94
James Brady, jr., collector, Fall River, Mass.	16, 335 94
J. A. P. Allen, collector, New Bedford, Mass.	48, 459 51
F. A. Osgood, collector, Marblehead, Mass.	1, 497 64
C. B. Marchant, late collector, Edgartown, Mass.	365 94
S. P. Coffin, collector, Edgartown, Mass.	19 98
A. A. Gardner, collector, Nantucket, Mass.	126 47
W. H. Huse, collector, Newburyport, Mass.	1, 722 39
S. H. Doten, collector, Plymouth, Mass.	31, 445 02
R. F. Dodge, collector, Salem, Mass.	24, 186 46
F. J. Babson, late collector, Gloucester, Mass.	11, 665 67
Gorham Babson, late collector, Gloucester, Mass.	2, 896 63
D. S. Presson, collector, Gloucester, Mass.	3, 366 28
C. Harris, late collector, Providence, R. I.	54, 240 02
John McWilliams, collector, Providence, R. I.	121, 183 67
J. H. Cozzens, collector, Newport, R. I.	304 25
J. S. Hanover, late collector, Fairfield, Conn.	641 85
W. Goddard, collector, Fairfield, Conn.	328 10
A. Putman, late collector, Middletown, Conn.	259, 255 35
C. C. Hubbard, collector, Middletown, Conn.	37, 676 21
J. C. Byxbe, collector, New Haven, Conn.	257, 971 53
J. A. Tibbetts, late collector, New London, Conn.	2, 840 35
B. R. Tate, collector, New London, Conn.	5, 753 71
H. N. Trumbull, late collector, Stonington, Conn.	983 90
B. F. States, collector, Stonington, Conn.	154 22
A. D. Bissell, collector, Buffalo, N. Y.	923, 993 66
W. H. Robertson, late collector, New York, N. Y.	1, 553 60
E. L. Hedden, collector, New York, N. Y.	132, 860, 944 78
G. W. Warren, collector, Cape Vincent, N. Y.	28, 714 67
C. E. Morris, collector, Genesee, N. Y.	270, 870 32
A. H. Abell, collector, Dunkirk, N. Y.	17 68
B. Flagler, late collector, Niagara, N. Y.	226, 909 25
O. W. Cutler, collector, Niagara, N. Y.	18, 000 00
W. H. Daniels, collector, Oswegatchie, N. Y.	242, 779 16
J. J. Lamoree, late collector, Oswego, N. Y.	78, 459 75
I. B. Poucher, collector, Oswego, N. Y.	555, 348 46
S. Moffett, late collector, Champlain, N. Y.	73, 700 55
William Reed, collector, Champlain, N. Y.	175, 117 82
J. A. Luby, late collector, Albany, N. Y.	1, 629 25
A. D. Cole, collector, Albany, N. Y.	79, 140 26
John Price, late collector, Great Egg Harbor, N. J.	327 85
James Tilton, collector, Great Egg Harbor, N. J.	51 80
M. A. Edgar, late collector, Perth Amboy, N. J.	1, 856 43
O. Kelly, collector, Perth Amboy, N. J.	28, 897 54

Carried forward 159, 195, 669 28



## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CUSTOMS—Continued.

Brought forward .....	\$159,195,669 28
W. A. Baldwin, collector, Newark, N. J. ....	1,372 69
J. F. Hartranft, late collector, Philadelphia, Pa. ....	1,594,651 67
John Cadwallader, collector, Philadelphia, Pa. ....	13,002,853 02
D. O. Barr, collector, Pittsburgh, Pa. ....	243,527 12
H. C. Stafford, late collector, Erie, Pa. ....	3,448 78
R. H. Arbuckle, collector, Erie, Pa. ....	5,282 48
H. F. Pickels, collector, Delaware, Del. ....	14,450 97
E. H. Webster, late collector, Baltimore, Md. ....	1,407,223 49
J. B. Groomer, collector, Baltimore, Md. ....	1,152,921 07
R. L. Cropley, collector, Georgetown, D. C. ....	20,182 07
O. H. Russell, collector, Richmond, Va. ....	9,061 55
J. P. Robinson, collector, Alexandria, Va. ....	141 07
W. R. Mayo, collector, Norfolk, Va. ....	28,806 99
H. De B. Clay, late collector, Yorktown, Va. ....	24 57
B. P. Lee, collector, Yorktown, Va. ....	4,237 82
G. G. Savage, collector, Cherrystone, Va. ....	223 90
A. H. Beach, collector, Wheeling, W. Va. ....	202 92
C. H. Robinson, collector, Wilmington, N. C. ....	22,847 32
J. A. Richardson, collector, Pamlico, N. C. ....	1,166 06
T. B. Johnston, late collector, Charleston, S. C. ....	10,013 82
T. D. Jewey, collector, Charleston, S. C. ....	26,591 92
G. Holmes, late collector, Beaufort, S. C. ....	1,040 87
H. W. Richardson, collector, Beaufort, S. C. ....	12,995 56
B. H. Ward, collector, Georgetown, S. C. ....	11 22
T. F. Johnson, collector, Savannah, Ga. ....	52,204 37
H. P. Farrow, late collector, Brunswick, Ga. ....	1,167 02
J. E. Dart, collector, Brunswick, Ga. ....	3,956 03
Joseph Shepard, late collector, Saint Mary's, Ga. ....	142 04
E. A. McWhorter, collector, Saint Mary's, Ga. ....	9 63
A. W. Wallace, collector, Atlanta, Ga. ....	1,065 66
J. W. Howell, late collector, Fernandina, Fla. ....	1,833 65
W. A. Mahoney, collector, Fernandina, Fla. ....	1,265 45
J. V. Harris, collector, Key West, Fla. ....	510,157 62
D. Eagan, late collector, Key West, Fla. ....	02
C. W. Blew, late collector, Saint John's, Fla. ....	44 93
E. Higgins, collector, Saint John's, Fla. ....	2,564 07
J. J. McGuire, collector, Pensacola, Fla. ....	19,523 54
S. M. Sawyer, late collector, Apalachicola, Fla. ....	127 15
J. E. Grady, collector, Apalachicola, Fla. ....	2,067 66
F. E. Wittsell, collector, Saint Augustine, Fla. ....	81 63
J. Hirst, late collector, Saint Mark's, Fla. ....	28
O. Fairbanks, collector, Saint Mark's, Fla. ....	30 28
J. W. Burke, late collector, Mobile, Ala. ....	398 38
W. G. Clark, collector, Mobile, Ala. ....	22,726 49
W. G. Henderson, late collector, Pearl River, Miss. ....	259 59
T. M. Favre, collector, Pearl River, Miss. ....	3,584 67
J. E. Jolley, late collector, Teche, La. ....	1 38
W. T. Carrington, collector, Teche, La. ....	126 63
B. F. Jonas, collector, New Orleans, La. ....	1,234,749 64
A. S. Badger, late collector, New Orleans, La. ....	102,588 34
A. G. Malloy, late collector, Galveston, Tex. ....	49,465 70
C. C. Sweeney, collector, Galveston, Tex. ....	64,952 79
W. A. Saylor, late collector, Paso del Norte, Tex. ....	8,650 17
J. Magoffin, collector, Paso del Norte, Tex. ....	50,702 81
F. A. Vaughan, late collector, Saluria, Tex. ....	31,306 90
O. L. Threlkeld, collector, Saluria, Tex. ....	51,028 63
L. H. Jerome, late collector, Corpus Christi, Tex. ....	14,154 01
C. F. Bailey, collector, Corpus Christi, Tex. ....	23,813 10
J. O. Luby, late collector, Brazos de Santiago, Tex. ....	20,425 03
J. J. Cocke, collector, Brazos de Santiago, Tex. ....	21,445 50
T. F. Cassells, late collector, Memphis, Tenn. ....	4,189 47
G. A. Hesson, collector, Memphis, Tenn. ....	9,620 26
J. R. Faulkner, late collector, Louisville, Ky. ....	25,032 24
J. T. Gathright, collector, Louisville, Ky. ....	117,452 43
C. Rude, collector, Sandusky, Ohio ....	4,684 10
J. B. Battelle, collector, Miami, Ohio ....	30,316 35
W. Caldwell, collector, Cincinnati, Ohio ....	900,848 23
G. W. Howe, late collector, Cuyahoga, Ohio ....	63,393 00
W. J. McKinnie, collector, Cuyahoga, Ohio ....	136,213 84
A. M. Kuhn, collector, Indianapolis, Ind. ....	69,116 19
J. C. Jewell, collector, Evansville, Ind. ....	274 97
J. Spalding, late collector, Chicago, Ill. ....	1,217,476 39
A. F. Seeberger, collector, Chicago, Ill. ....	2,860,168 22
W. Livingstone, jr., collector, Detroit, Mich. ....	290,182 36
C. Y. Osburn, late collector, Superior, Mich. ....	2,864 79
C. H. Call, collector, Superior, Mich. ....	1,090 71
William Hartsuff, late collector, Huron, Mich. ....	564 47
W. L. Bancroft, collector, Huron, Mich. ....	112,994 00
D. McLaughlin, late collector, Michigan, Mich. ....	113 56

Carried forward..... 184,902,215 20

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CUSTOMS—Continued.

Brought forward.....	\$184,902,215 20
D. O. Watson, collector, Michigan, Mich.....	5 00
A. W. Hall, late collector, Milwaukee, Wis.....	23,343 84
Conrad Krez, collector, Milwaukee, Wis.....	198,520 52
J. Bookwalter, late collector, Minnesota, Minn.....	21,052 94
A. Guernon, collector, Minnesota, Minn.....	109,304 89
V. Smith, late collector, Duluth, Minn.....	2,363 79
H. B. Moore, collector, Duluth, Minn.....	155 85
R. Armstrong, collector, Dubuque, Iowa.....	446 48
C. M. Whitney, late collector, Saint Louis, Mo.....	361,502 53
R. D. Lancaster, collector, Saint Louis, Mo.....	846,206 94
J. Hunter, collector, Saint Joseph, Mo.....	28,862 52
R. C. Crowell, late collector, Kansas City, Mo.....	22,983 89
James Burns, collector, Kansas City, Mo.....	49,548 01
J. Campbell, collector, Omaha, Nebr.....	19,588 61
J. C. Montgomery, late collector, Denver, Colo.....	840 88
J. H. P. Voorhees, collector, Denver, Colo.....	42,579 70
J. Hobson, collector, Oregon, Oreg.....	57,994 89
C. B. Watson, late collector, Oregon, Oreg.....	8 60
F. N. Shurtleff, collector, Willamette, Oreg.....	210,391 12
A. W. Bash, late collector, Puget Sound, Wash.....	11,069 60
H. F. Beecher, collector, Puget Sound, Wash.....	18,645 77
Peter French, collector, Sitka, Alaska.....	1,276 42
W. H. Sears, late collector, San Francisco, Cal.....	2,220,172 99
J. S. Hagar, collector, San Francisco, Cal.....	3,683,299 31
W. H. Pratt, collector, Humboldt, Cal.....	1,722 04
George A. Johnson, collector, San Diego, Cal.....	10,550 45
J. R. Briery, collector, Wilmington, Cal.....	60,370 66
	<hr/> \$192,905,023 44

## FROM INTERNAL REVENUE.

Commissioner of Internal Revenue.....	7,887 23
Treasurer United States.....	588 16
J. T. Rapier, collector 2d district, Alabama.....	139 40
E. W. Booker, collector district of Alabama.....	81,600 58
T. H. Simms, collector district of Arkansas.....	94,315 11
A. Ellis, collector 1st district, California.....	1,783,232 13
A. L. Frost, late collector 4th district, California.....	14,667 56
R. Barnett, collector 4th district, California.....	289,946 19
J. L. Wolfe, collector district of Colorado.....	201,488 46
A. Troup, collector district of Connecticut.....	461,293 31
B. Watson, late collector district of Delaware.....	92,109 66
J. W. Causey, collector district of Delaware.....	152,368 59
I. C. Thompson, collector district of Florida.....	240,940 91
T. C. Crenshaw, jr., collector district of Georgia.....	303,971 91
J. D. Harvey, late collector 1st district, Illinois.....	1,807,056 12
R. Stone, collector 1st district, Illinois.....	5,441,138 51
L. B. Crocker, late collector 2d district, Illinois.....	41,618 84
A. Welch, collector 2d district, Illinois.....	181,797 29
R. Rowett, late collector 4th district, Illinois.....	56,366 03
M. Kelly, collector 4th district, Illinois.....	279,586 03
George A. Wilson, collector 5th district, Illinois.....	13,863,681 68
J. Wheeler, late collector 8th district, Illinois.....	108,919 89
T. Cooper, collector 8th district, Illinois.....	1,523,760 60
C. W. Pavay, late collector 13th district, Illinois.....	43,897 68
William B. Anderson, collector 13th district, Illinois.....	451,036 21
W. D. H. Hunter, collector 6th district, Indiana.....	3,058,485 67
W. W. Carter, late collector 7th district, Indiana.....	64,111 43
T. Hanlan, collector 7th district, Indiana.....	1,567,179 84
T. M. Kirkpatrick, late collector 11th district, Indiana.....	21,610 02
J. O. Henderson, collector 11th district, Indiana.....	165,406 32
W. C. Thompson, collector 2d district, Iowa.....	2,244,113 31
J. W. Green, late collector 2d district, Iowa.....	28,635 66
J. E. Simpson, late collector 3d district, Iowa.....	6,718 11
B. Webster, collector 3d district, Iowa.....	184,865 06
J. W. Burdette, late collector 4th district, Iowa.....	4,926 25
A. H. Kuhlmeier, collector 4th district, Iowa.....	78,969 08
A. F. Acers, collector district of Kansas.....	203,431 67
H. Wood, collector 2d district, Kentucky.....	1,760,005 73
A. Cox, collector 5th district, Kentucky.....	6,946,473 84
J. W. Finnell, late collector 6th district, Kentucky.....	142,540 36
George H. Davison, collector 6th district, Kentucky.....	3,505,622 92
James F. Robinson, collector 7th district, Kentucky.....	2,435,332 58
W. J. Landrum, late collector 8th district, Kentucky.....	2,846 38
T. S. Bonston, collector 8th district, Kentucky.....	921,988 20
H. C. Minor, late collector district of Louisiana.....	46,801 60
F. S. Shields, collector district of Louisiana.....	505,813 70
E. H. Chase, collector district of Maine.....	58,826 65
J. H. Sellman, collector district of Maryland.....	2,461,611 47
E. O. Sykes, late collector district of Mississippi.....	1,292 00
Carried forward.....	<hr/> 53,940,506 63
	192,905,023 44

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM INTERNAL REVENUE—Continued.

Brought forward	\$53,940,506 63	\$192,905,023 44
R. W. Banks, collector district of Mississippi	45,056 23	
F. S. Hunt, late collector 2d district, Mississippi	436 60	
T. P. Fuller, late collector district of Montana	15,314 10	
D. J. Welch, collector district of Montana	77,136 07	
W. H. McCartney, late collector 3d district, Massachusetts	2,382 32	
E. F. Pillsbury, collector 3d district, Massachusetts	1,958,576 15	
F. J. Pratt, collector 10th district, Massachusetts	331,102 68	
J. B. Maloney, collector 1st district, Michigan	1,478,041 11	
George N. Davis, collector 4th district, Michigan	192,111 86	
William Bickel, late collector district of Minnesota	70,665 59	
A. Bierman, collector district of Minnesota	463,797 86	
I. H. Sturgeon, late collector 1st district, Missouri	2,215,503 23	
F. Barnum, collector 1st district, Missouri	3,420,964 35	
C. H. Voorhis, collector 4th district, Missouri	351,881 21	
C. Hasbrook, collector 6th district, Missouri	1,072,583 41	
S. W. Fisher, collector district of New Mexico	64,315 24	
E. W. Post, collector district of Nebraska	1,664,900 89	
F. C. Lord, late collector district of Nevada	8,349 28	
A. S. Killman, collector district of Nevada	54,039 30	
A. M. Putney, late collector district of New Hampshire	135,845 02	
C. Page, collector district of New Hampshire	249,190 27	
T. M. Ferrill, collector 1st district, New Jersey	189,835 23	
C. Barcalow, late collector 3d district, New Jersey	10,005 64	
W. M. Vandever, collector 3d district, New Jersey	337,458 59	
S. Klotz, collector 5th district, New Jersey	3,410,238 59	
R. C. Ward, late collector 1st district, New York	68,881 68	
R. Black, collector 1st district, New York	2,977,527 37	
M. B. Blake, late collector 2d district, New York	722,061 70	
J. A. Sullivan, collector 2d district, New York	809,988 00	
M. Freidsam, collector 3d district, New York	5,366,748 85	
J. W. Bentley, late collector 14th district, New York	8,090 82	
I. Hess, collector 14th district, New York	658,822 38	
J. S. Smart, late collector 15th district, New York	342,712 93	
S. J. Tilden, jr., collector 15th district, New York	532,132 67	
James Armstrong, late collector 21st district, New York	382,682 90	
W. A. Breach, collector 21st district, New York	534,147 60	
H. S. Pierce, collector 28th district, New York	1,963,964 90	
I. J. Young, late collector 4th district, North Carolina	11,847 36	
W. H. Tarborough, collector 4th district, North Carolina	501,007 23	
A. J. Boyd, collector 5th district, North Carolina	841,437 54	
C. Dowd, collector 6th district, North Carolina	391,154 93	
W. T. Bishop, collector 1st district, Ohio	8,501,540 09	
G. P. Denham, late collector 6th district, Ohio	65,111 31	
C. J. Knecht, collector 6th district, Ohio	1,834,159 49	
J. F. Kurler, collector 10th district, Ohio	595,836 68	
M. Boggs, late collector 11th district, Ohio	57,895 38	
J. W. Newman, collector 11th district, Ohio	1,101,086 27	
W. S. Streater, late collector 18th district, Ohio	26,344 53	
J. H. Farley, collector 18th district, Ohio	738,763 32	
J. Whitaker, collector district of Oregon	121,415 37	
W. J. Pollock, late collector 1st district, Pennsylvania	264,388 48	
F. Gerker, collector 1st district, Pennsylvania	2,672,943 54	
A. J. Kauffman, late collector 9th district, Pennsylvania	11,408 77	
J. T. MacGonigle, collector 9th district, Pennsylvania	1,435,562 55	
C. B. Staples, collector 12th district, Pennsylvania	458,389 38	
J. F. Walther, late collector 19th district, Pennsylvania	31,690 56	
F. Schlaudecker, collector 19th district, Pennsylvania	113,135 33	
F. P. Case, late collector 22d district, Pennsylvania	247,939 05	
Jno. Down, collector 22d district, Pennsylvania	1,650,235 38	
E. A. Bigler, collector 23d district, Pennsylvania	958,077 31	
C. H. Henshaw, collector district of Rhode Island	132,081 72	
D. T. Bradley, collector district of South Carolina	100,872 38	
James M. Melton, late collector 2d district, Tennessee	01	
N. Gregg, collector 2d district, Tennessee	107,827 35	
A. M. Hughes, jr., late collector 5th district, Tennessee	14,332 33	
J. T. Hillsman, collector 5th district, Tennessee	902,628 24	
S. B. Cooper, collector 1st district, Texas	37,790 51	
I. B. Searcy, collector 3d district, Texas	84,725 76	
W. Fenagan, late collector 4th district, Texas	271 67	
R. M. Henderson, collector 4th district, Texas	72,847 64	
George S. Spear, collector district of Vermont	31,329 25	
A. L. Elliott, collector 2d district, Virginia	1,550,507 85	
J. B. Raulston, late collector 4th district, Virginia	08	
G. L. Helms, collector 4th district, Virginia	656,593 43	
H. Shepperd, collector 6th district, Virginia	771,537 99	
J. S. McGraw, collector district of West Virginia	484,330 99	
E. C. Wall, collector 1st district, Wisconsin	2,507,865 85	
H. Harnden, late collector 2d district, Wisconsin	2,462 20	

Carried forward 116,220,356 38 192,905,023 44

*STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.*

## FROM INTERNAL REVENUE—Continued.

Brought forward .....	\$116,220,356 38	\$192,905,023 44
A. C. Parkinson, collector 2d district, Wisconsin .....	154,284 49	
H. M. Kutchin, late collector 3d district, Wisconsin .....	7,698 91	
O. A. Wells, collector 3d district, Wisconsin .....	241,040 55	
L. Lottridge, late collector 6th district, Wisconsin .....	39,932 16	
J. M. Morrow, collector 6th district, Wisconsin .....	151,623 99	
		116,805,936 48

## FROM SALES OF PUBLIC LANDS.

Commissioner of General Land Office .....	30 90	
J. M. Wilkinson, late receiver of public moneys, Marquette, Mich .....	803 83	
M. H. Maynard, receiver of public moneys, Marquette, Mich .....	57,885 32	
L. G. Miller, receiver of public moneys, Detroit, Mich .....	1,039 76	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich .....	4,242 54	
J. C. Dexter, late receiver of public moneys, Ionia, Mich .....	353 01	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich .....	3,686 35	
E. Alneke, receiver of public moneys, Traverse City, Mich .....	2 383 03	
E. B. Sanders, receiver of public moneys, Wausau, Wis .....	91 013 89	
J. F. Nason, late receiver of public moneys, Falls Saint Croix, Wis .....	2 03	
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis .....	3 801 11	
C. G. Bell, late receiver of public moneys, Bayfield, Wis .....	5,221 83	
L. T. Boyd, receiver of public moneys, Bayfield, Wis .....	17,069 27	
N. Hatcher, late receiver of public moneys, Menasha, Wis .....	63 20	
J. H. Jones, receiver of public moneys, Menasha, Wis .....	32,005 85	
V. W. Bayless, late receiver of public moneys, Eau Claire, Wis .....	7,145 01	
S. S. Kepler, receiver of public moneys, Eau Claire, Wis .....	19,039 41	
B. F. Montgomery, late receiver of public moneys, La Crosse, Wis .....	493 92	
J. Ulrich, late receiver of public moneys, La Crosse, Wis .....	441 88	
O. C. Hals, receiver of public moneys, La Crosse, Wis .....	4,249 19	
H. W. Stone, receiver of public moneys, Benson, Minn .....	7,525 17	
L. K. Aaker, receiver of public moneys, Crookston, Minn .....	54,104 69	
E. G. Swanstrone, receiver of public moneys, Duluth, Minn .....	71,843 49	
W. B. Mitchell, late receiver of public moneys, Saint Cloud, Minn .....	3,148 29	
C. F. McDonald, receiver of public moneys, Saint Cloud, Minn .....	25,050 00	
James H. Van Dyke, late receiver of public moneys, Alexandria, Minn .....	813 82	
C. C. Gardner, late receiver of public moneys, Tracy, Minn .....	3,759 35	
P. K. Wiser, receiver of public moneys, Tracy, Minn .....	2,452 24	
P. H. Stolberg, receiver of public moneys, Taylor's Falls, Minn .....	19,735 38	
J. Austen, late receiver of public moneys, Fergus Falls, Minn .....	8,420 36	
L. L. Anne, receiver of public moneys, Fergus Falls, Minn .....	2,248 09	
A. Railroad, receiver of public moneys, Redwood Falls, Minn .....	1,171 76	
C. H. Smith, late receiver of public moneys, Worthington, Minn .....	1,150 00	
A. Peterson, receiver of public moneys, Worthington, Minn .....	4,948 32	
A. A. Tufts, late receiver of public moneys, Camden, Ark .....	1,746 68	
J. R. Thornton, receiver of public moneys, Camden, Ark .....	4,473 47	
A. C. Phillips, late receiver of public moneys, Harrison, Ark .....	4,073 75	
A. L. King, receiver of public moneys, Harrison, Ark .....	10,753 14	
C. E. Kelsey, late receiver of public moneys, Little Rock, Ark .....	775 15	
A. J. Quendley, receiver of public moneys, Little Rock, Ark .....	10,834 01	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark .....	2,780 66	
H. H. Griffiths, late receiver of public moneys, Des Moines, Iowa .....	150 00	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa .....	2,648 25	
P. H. McNulty, late receiver of public moneys, Booneville, Mo .....	839 99	
J. J. Hoge, receiver of public moneys, Booneville, Mo .....	2,108 60	
C. H. Crumb, late receiver of public moneys, Ironton, Mo .....	106 75	
R. E. Craig, late receiver of public moneys, Ironton, Mo .....	1,238 33	
W. R. Edgar, receiver of public moneys, Ironton, Mo .....	14,804 14	
J. Dumars, receiver of public moneys, Springfield, Mo .....	10,928 28	
A. A. Mabson, late receiver of public moneys, Montgomery, Ala .....	19,821 14	
W. C. Jordan, receiver of public moneys, Montgomery, Ala .....	21,396 83	
W. H. Taurec, receiver of public moneys, Huntsville, Ala .....	4,837 27	
J. F. Rollins, receiver of public moneys, Gainesville, Fla .....	132,684 62	
J. T. Hull, late receiver of public moneys, Jackson, Miss .....	7,321 54	
A. Morgan, late receiver of public moneys, Jackson, Miss .....	1,614 32	
A. N. Kimball, late receiver of public moneys, Jackson, Miss .....	263 73	
W. McLauren, receiver of public moneys, Jackson, Miss .....	32,677 34	
M. Marks, late receiver of public moneys, New Orleans, La .....	18,762 23	
J. M. Martin, receiver of public moneys, New Orleans, La .....	43,470 45	
A. E. Lemee, receiver of public moneys, Natchitoches, La .....	2,506 93	
J. Q. A. Peyton, late receiver of public moneys, Topeka, Kans .....	1,064 88	
E. Spaulding, receiver of public moneys, Topeka, Kans .....	606 23	
T. Wrong, receiver of public moneys, Concordia, Kans .....	10,511 92	
H. M. Bickel, receiver of public moneys, Larned, Kans .....	68,820 09	
R. R. Hays, receiver of public moneys, Kirwin, Kans .....	123,631 51	
H. M. Waters, late receiver of public moneys, Independence, Kans .....	703 99	
H. W. Young, receiver of public moneys, Independence, Kans .....	265 31	
H. S. Cunningham, receiver of public moneys, Salina, Kans .....	27,967 88	
W. H. Pilkinton, receiver of public moneys, Wakeenv, Kans .....	178,104 80	
J. L. Dyer, late receiver of public moneys, Wichita, Kans .....	4,173 55	
S. L. Gilbert, receiver of public moneys, Wichita, Kans .....	8,224 64	
C. E. Chandler, late receiver of public moneys, Oberlin, Kans .....	7,661 71	

Carried forward ..... 1,243,425 90 309,710,959 92

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$1,243,425 90	\$309,710,959 92
T. Scott, receiver of public moneys, Oberlin, Kans.....	165,155 10	
A. J. Hoisington, late receiver of public moneys, Garden City, Kans.....	24,591 41	
S. Thanhauser, receiver of public moneys, Garden City, Kans.....	177,513 90	
M. Krebs, late receiver of public moneys, Boise City, Idaho.....	348 68	
H. C. Bransletter, receiver of public moneys, Boise City, Idaho.....	21,321 00	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho.....	21,328 39	
A. W. Eaton, late receiver of public moneys, Oxford, Idaho.....	12,442 98	
J. Montgomery, receiver of public moneys, Oxford, Idaho.....	8,958 07	
J. S. Waters, receiver of public moneys, Hailey, Idaho.....	20,739 98	
J. F. Legate, receiver of public moneys, Cœur d'Alene, Idaho.....	222 73	
R. H. Harrington, late receiver of public moneys, Beatrice, Nebr.....	23 15	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.....	1,870 48	
H. D. Root, receiver of public moneys, Lincoln, Nebr.....	3,929 08	
W. Anyan, receiver of public moneys, Grand Island, Nebr.....	134,192 83	
J. W. Tucker, late receiver of public moneys, Valentine, Nebr.....	63,822 00	
S. G. Glover, receiver of public moneys, Valentine, Nebr.....	132,800 57	
R. W. Montgomery, late receiver of public moneys, Bloomington, Nebr.....	4,226 07	
E. W. Tipton, receiver of public moneys, Bloomington, Nebr.....	64,531 25	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	49,727 73	
J. D. Seaman, late receiver of public moneys, North Platte, Nebr.....	23,474 47	
O. Shannon, receiver of public moneys, North Platte, Nebr.....	85,069 05	
S. Parker, receiver of public moneys, Niobrara, Nebr.....	164,403 22	
C. F. Babcock, receiver of public moneys, McCook, Nebr.....	185,311 80	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak.....	187,232 79	
R. Lowry, late receiver of public moneys, Huron, Dak.....	95,559 48	
E. W. Miller, receiver of public moneys, Huron, Dak.....	113,348 74	
E. P. Champlin, late receiver of public moneys, Deadwood, Dak.....	37,389 55	
J. Lafabre, receiver of public moneys, Deadwood, Dak.....	50,984 34	
J. M. Washburn, late receiver of public moneys, Mitchell, Dak.....	247 37	
T. F. Singiser, receiver of public moneys, Mitchell, Dak.....	117,694 90	
H. B. Pease, late receiver of public moneys, Watertown, Dak.....	1,560 48	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak.....	1,339 34	
D. T. Bramble, receiver of public moneys, Watertown, Dak.....	122,639 45	
G. E. Chandler, late receiver of public moneys, Yankton, Dak.....	79,609 31	
F. M. Zeibach, receiver of public moneys, Yankton, Dak.....	12,634 60	
N. Gilmour, receiver of public moneys, Bismarck, Dak.....	35,682 16	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	147,283 66	
E. C. Geary, receiver of public moneys, Fargo, Dak.....	95,130 89	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak.....	69,236 20	
W. C. Willets, late receiver of public moneys, Denver, Colo.....	18,705 33	
S. T. Thompson, late receiver of public moneys, Denver, Colo.....	852 00	
J. M. Ellis, receiver of public moneys, Denver, Colo.....	74,793 03	
J. H. Fitch, late receiver of public moneys, Pueblo, Colo.....	2,372 90	
W. D. Kilbourn, receiver of public moneys, Pueblo, Colo.....	207,680 79	
F. J. Leonard, receiver of public moneys, Gunnison, Colo.....	3,500 77	
W. K. Burchmell, late receiver of public moneys, Leadville, Colo.....	1,350 43	
E. L. Salisbury, receiver of public moneys, Leadville, Colo.....	18,805 67	
G. M. Hulet, late receiver of public moneys, Central City, Colo.....	186 67	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	11,018 09	
W. S. Hickox, receiver of public moneys, Durango, Colo.....	28,923 57	
C. B. Hickman, late receiver of public moneys, Lake City, Colo.....	50 00	
C. D. Peck, receiver of public moneys, Lake City, Colo.....	6,905 27	
C. A. Brastow, late receiver of public moneys, Del Norte, Colo.....	6,972 59	
C. A. Coryell, receiver of public moneys, Del Norte, Colo.....	6,606 16	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo.....	14,157 13	
M. M. Bane, late receiver of public moneys, Salt Lake City, Utah.....	680 00	
H. C. Wallace, receiver of public moneys, Salt Lake City, Utah.....	47,780 63	
J. T. Carlin, receiver of public moneys, Bozeman, Mont.....	14,614 60	
Z. T. Burton, late receiver of public moneys, Helena, Mont.....	52,860 64	
H. S. Howells, receiver of public moneys, Helena, Mont.....	115,593 91	
C. H. Gould, late receiver of public moneys, Miles City, Mont.....	390 58	
A. Hall, receiver of public moneys, Miles City, Mont.....	2,454 90	
W. H. Bailhache, late receiver of public moneys, Santa Fé, N. Mex.....	8,495 13	
L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex.....	7,362 58	
S. W. Sherfey, late receiver of public moneys, Las Cruces, N. Mex.....	88,449 68	
James Brown, receiver of public moneys, Las Cruces, N. Mex.....	28,410 00	
S. C. Wright, receiver of public moneys, Carson City, Nev.....	1,278 09	
H. Carpenter, late receiver of public moneys, Eureka, Nev.....	1,615 14	
W. O. Mills, receiver of public moneys, Eureka, Nev.....	310 00	
J. Knox, late receiver of public moneys, Lake View, Oreg.....	1,914 54	
M. M. Townsend, receiver of public moneys, Lake View, Oreg.....	19,025 28	
George B. Curry, late receiver of public moneys, La Grande, Oreg.....	40,746 17	
J. T. Outhouse, receiver of public moneys, La Grande, Oreg.....	25,951 24	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg.....	4,387 17	
J. C. Fullerton, late receiver of public moneys, Roseburg, Oreg.....	297 22	
A. C. Jones, receiver of public moneys, Roseburg, Oreg.....	7,900 63	
C. N. Thornbury, receiver of public moneys, The Dalles, Oreg.....	52,158 38	
A. O. Marsh, late receiver of public moneys, Vancouver, Wash. Terry.....	372 74	
J. R. Hayden, receiver of public moneys, Olympia, Wash. Terry.....	80,119 49	

Carried forward.....

4,783,351 39 309,710,959 92

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$4,783,351 39	\$309,710,959 92
J. O'Keane, receiver of public moneys, Vancouver, Wash. Terry.....	7,859 82	
A. Reed, late receiver of public moneys, Walla Walla, Wash. Terry.....	929 84	
J. Braden, receiver of public moneys, Walla Walla, Wash. Terry.....	38,432 44	
L. S. Howlett, receiver of public moneys, Yakima, Wash. Terry.....	9,212 18	
J. L. Wilson, late receiver of public moneys, Spokane Falls, Wash. Terry.....	39,964 71	
M. G. Barney, receiver of public moneys, Spokane Falls, Wash. Terry.....	3,868 70	
A. W. De Long, late receiver of public moneys, Prescott, Ariz.....	1,534 78	
C. Thomas, receiver of public moneys, Prescott, Ariz.....	10,702 32	
D. H. Wallace, receiver of public moneys, Tucson, Ariz.....	44,114 35	
E. S. Crocker, late receiver of public moneys, Evanston, Wyo.....	9,041 38	
W. T. Shaffer, receiver of public moneys, Evanston, Wyo.....	11,077 93	
W. S. Hurlbut, late receiver of public moneys, Cheyenne, Wyo.....	83,558 45	
W. M. Garrard, receiver of public moneys, Cheyenne, Wyo.....	80,619 40	
T. Lindsey, late receiver of public moneys, Visalia, Cal.....	20,983 45	
T. H. Bell, receiver of public moneys, Visalia, Cal.....	13,772 33	
M. J. Cody, receiver of public moneys, Bodie, Cal.....	11,522 77	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	74,312 96	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.....	24,985 69	
C. H. Chamberlain, late receiver of public moneys, San Francisco, Cal.....	56,991 50	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	107,963 93	
A. Dabrowsky, late receiver of public moneys, Shasta, Cal.....	16,073 89	
W. H. Bickford, receiver of public moneys, Shasta, Cal.....	29,201 27	
G. W. Meylert, late receiver of public moneys, Susanville, Cal.....	676 71	
F. G. Ward, receiver of public moneys, Susanville, Cal.....	27,485 89	
O. Perrin, late receiver of public moneys, Stockton, Cal.....	9,665 90	
J. E. Budd, receiver of public moneys, Stockton, Cal.....	29,881 73	
C. F. Gardner, receiver of public moneys, Sacramento, Cal.....	51,814 54	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	31,599 54	

5,630,999 34

## FROM CONSULAR FEES.

C. M. Allen, consul, Bermuda.....	1,548 13
L. T. Adams, consul, Geneva.....	728 00
T. Adamson, consul-general, Panama.....	1,058 30
T. Abenheim, vice-consul, Stuttgart.....	98 13
C. C. Andrews, late consul-general, Rio de Janeiro.....	1,433 50
D. Atwater, consul, Tahiti.....	112 50
H. C. C. Astwood, consul, San Domingo.....	627 50
H. L. Atherton, consul, Pernambuco.....	972 00
H. C. Armstrong, consul-general, Rio de Janeiro.....	4,742 00
W. A. Anderson, consul-general, Montreal.....	2,771 75
W. L. Alden, consul-general, Rome.....	232 54
J. Anderson, vice-consul-general, Singapore.....	581 00
G. T. Bromley, consul, Tientsin.....	425 50
S. H. M. Byers, late consul-general, Rome.....	105 50
M. S. Brewer, late consul-general, Berlin.....	1,215 21
B. F. Bonham, consul-general, Calcutta.....	671 66
W. A. Brown, consul, San Juan del Norte.....	641 00
A. Bertrand, consul, St. John's.....	688 50
J. M. Bailey, consul, Hamburg.....	1,339 20
J. H. Brigham, consul, Paso del Norte.....	2,187 05
H. N. Beach, consul-general, Guayaquil.....	884 00
H. M. Brent, consul, Callao.....	220 00
F. E. Barentzin, vice-consul, Martinique.....	150 00
E. P. Beauchamp, late consular agent, St. Galle.....	2,735 86
E. L. Baker, consul, Buenos Ayres.....	1,540 11
H. C. Buffington, consular agent, Chatham.....	496 69
W. S. Bird, consul, La Guayra.....	533 00
C. P. Barnard, consul, Leghorn.....	1,189 35
W. C. Burchard, consul, Ruatan and Truxillo.....	155 00
C. Bartlett, consul, Guadeloupe.....	170 00
B. H. Barrows, consul, Dublin.....	1,046 50
W. J. Black, consul, Nuremberg.....	2,063 88
V. A. Bartori, consul, Leghorn.....	375 00
S. G. W. Benjamin, minister to Persia.....	36 75
Brown, Shipley & Co., bankers, London.....	118,253 37
S. E. Belford, commercial agent, Levuka.....	2 19
O. Bischoff, consul, Sonneberg.....	2,329 02
E. Bissinger, consul, Beirut.....	7 50
J. M. Birch, consul, Nagasaki.....	140 75
L. A. Bergholz, consul, Chinkiang.....	127 00
M. J. Cramer, minister to Switzerland.....	406 75
R. S. Chilton, commercial agent, Goderich.....	1,411 00
F. Charlesworth, consul, Funchal.....	71 00
G. L. Catlin, consul, Zurich.....	2,536 56
R. T. Clayton, consul, Para.....	1,578 00
C. A. Carroll, vice-consul, St. Helena.....	1 02
A. J. Cassard, consul, Tampico.....	190 00
P. Carroll, consul, Palermo.....	2,341 00

Carried forward.....

163,185 19 315,341,959 26

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CONSULAR FEES—Continued.

Brought forward.....	\$163,185 19	\$315,341,959 26
A. B. Cobb, vice-consul-general, Calcutta.....	4,676 64	
T. Canisius, consul, Apia.....	22 50	
E. Conroy, consul, San Juan, P. R.....	395 00	
F. M. Cheney, consul, Zanzibar.....	303 72	
E. Camphausen, consul, Naples.....	744 00	
G. C. Campbell, commercial agent, Gaboon.....	2 50	
W. S. Crowell, consul, Amoy.....	739 61	
N. D. Comanos, vice-consul-general, Cairo.....	32 50	
J. Cardwell, consul-general, Cairo.....	55 00	
E. J. Davee, vice-consul, Smyrna.....	1,200 64	
S. Dunkelsbühler, vice-consul, Nuremberg.....	947 14	
A. V. Dockery, late vice-consul, Leeds.....	2,932 99	
D. M. Dunn, consul, Valparaiso.....	247 80	
J. Dittmer, vice-consul, Stettin.....	526 25	
J. T. Du Bois, consul, Leipsic.....	2,432 58	
F. P. Dill, consul, Guelph.....	779 25	
J. M. da Silveira, vice-consul, Fayal.....	63 00	
S. W. Dabney, consul, Fayal.....	155 50	
J. Derlin, consul, Ontario.....	1,952 47	
T. W. Downs, consul, Quebec.....	375 50	
J. M. Duke, consul, San Salvador.....	47 50	
F. F. Dufais, consul, Havre.....	2,667 50	
H. Davy, vice-consul, Newcastle-on-Tyne.....	350 54	
A. Destrugé, late consul, Gnayaquil.....	149 40	
C. Einstein, consul, Stuttgart.....	284 84	
C. Ewers, consul, Windsor.....	869 07	
D. Eckstein, consul, Amsterdam.....	2,219 30	
B. J. Franklin, consul, Hankow.....	41 65	
F. F. Farmer, late consul, Three Rivers.....	27 68	
J. Fletcher, consul, Genoa.....	1,760 00	
Joseph Falkenbach, consul, Barmen.....	1,877 54	
C. C. Ford, consular agent, Sagua la Grande.....	551 50	
B. F. Farnham, consul, Bombay.....	365 00	
P. Figyelmesy, consul, Demerara.....	1,020 60	
E. O. Fechet, consul, Paso del Norte.....	250 31	
W. G. Frye, late consul-general, Halifax.....	546 00	
A. Francis, commercial agent, Port Stanley.....	811 00	
W. P. Grinnell, consul, Bradford.....	5,180 59	
G. Gifford, consul, Basle.....	2,513 53	
J. B. Glover, consul, Havre.....	683 50	
S. Goutier, consul, Cape Haytien.....	595 25	
G. W. Griffin, consul, Sydney.....	1,485 00	
W. E. Garfield, consul, Martinique.....	45 00	
W. E. Goldsborough, consul, Amoy.....	787 00	
T. T. Gamble, consul, Auckland.....	197 50	
C. T. Grellet, vice-consul, Algiers.....	41 50	
G. Gade, consul, Christiania.....	524 50	
R. Gibbs, minister, Bolivia.....	2 50	
B. Greenebaum, consul, Apia.....	87 50	
F. R. Grist, vice-consul, Venice.....	427 00	
W. Green, consul-general, Kanagawa.....	5,070 36	
H. W. Gilbert, consul, Trieste.....	974 48	
W. A. Garesché, consul, Martinique.....	147 50	
J. F. Hazelton, consul, Hamilton.....	216 00	
W. E. Howard, consul, Toronto.....	346 15	
F. A. Herbertz, vice-consul, Cologne.....	333 83	
G. H. Holt, consul, Gaspé Basin.....	9 50	
T. W. Hotchkiss, consular agent, Ottawa.....	3,738 15	
F. W. Hossfeld, consul, Trieste.....	790 51	
J. B. Hughes, consul, Birmingham.....	3,688 30	
F. W. Hyndman, vice-consul, Charlottetown.....	258 50	
J. W. Harper, consul, Munich.....	1,219 50	
G. E. Hoskinson, consul, Kingston.....	1,903 50	
T. E. Heenan, consul, Odessa.....	1 00	
O. Hatfield, consul, Batavia.....	686 00	
F. G. Haughwout, consul, Naples.....	316 00	
B. Harte, consul, Glasgow.....	1,574 73	
G. H. Horstmann, consul, Nuremberg.....	43 15	
D. K. Hobart, consul, Windsor.....	341 25	
S. P. Hubbell, consul, St. John's.....	352 48	
J. W. Holton, vice-consul, Windsor.....	419 97	
R. Y. Holley, consul, Barbadoes.....	1,088 13	
T. W. Howard, vice-consul, Montevideo.....	1,475 50	
G. H. Heap, consul-general, Constantinople.....	820 00	
J. Hutchinson, vice-consul, Funchal.....	46 00	
A. N. Hatheway, consul, Nice.....	36 50	
E. J. Hall, consul, Manchester.....	2,776 66	
W. Hill, consul, Port Sarnia.....	329 50	
W. Huning, vice-consul, Prague.....	1,163 29	
Carried forward.....	228,289 52	315,341,959 26

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CONSULAR FEES—Continued.

Brought forward.....	\$238,289 52	\$315,341,959 26
J. D. Hoff, consul, Vera Cruz.....	1,074 00	
D. H. Ingraham, consul, Cadiz.....	417 50	
E. Johnson, consul, Pictou.....	113 00	
E. Jussen, consul-general, Vienna.....	4,473 82	
E. R. Jones, consul, Cardiff.....	225 50	
A. C. Jones, consul, Nagasaki.....	58 50	
C. E. Jackson, consul, Antigua.....	536 00	
W. S. Jones, consul, Messina.....	1,240 97	
C. Kahlo, late consul, Sydney.....	152 50	
J. C. Kretchmar, late consular agent, San Juan del Norte.....	1,499 83	
W. King, consul, Birmingham.....	1,895 53	
W. Kister, jr., vice-consul, Mannheim.....	563 50	
C. P. Kimball, consul, Stuttgart.....	1,711 66	
H. M. Keim, consul, Charlottetown.....	157 50	
K. Kolster, vice-consul, Puerto Cabello.....	704 50	
James Low, consul, Clifton.....	695 50	
P. Lango, consul, St. Stephen.....	321 50	
L. A. Lathrop, consul, Bristol.....	1,071 00	
C. T. Lincoln, consul, Aix-la-Chapelle.....	837 50	
E. E. Lane, consul, Tunstall.....	3,896 99	
J. C. Landreau, consul, Santiago de Cuba.....	433 50	
J. A. Lewis, consul, Sierra Leone.....	103 50	
A. Loening, consul, Bremen.....	3,551 10	
E. D. Lima, consul, Piedras Negras.....	372 92	
R. Locke, consul, Newcastle-on-Tyne.....	479 50	
J. A. Leonard, consul-general, Calcutta.....	1,102 21	
G. Tucke, consul, Sherbrooke.....	1,344 32	
W. W. Lang, consul, Hamburg.....	4,194 51	
E. P. C. Lewis, consul-general, Portugal.....	279 20	
J. M. Langston, minister, Hayti.....	351 00	
E. A. Merritt, consul-general, London.....	4,096 45	
G. F. Mosher, consul, Sonneberg.....	700 00	
F. A. Matthews, consul, Tangier.....	7 50	
O. Malmros, consul, Leith.....	1,800 50	
B. Mackey, consul, Rio Grande do Sul.....	904 93	
D. A. McKinley, consul, Honolulu.....	1,205 27	
J. T. Mason, consul, Dresden.....	3,245 61	
S. Merrill, consul, Jerusalem.....	308 02	
T. J. McLain, jr., consul, Nassau.....	977 00	
W. Morey, consul, Ceylon.....	438 25	
J. Murray, consul, St. John, N. B.....	3,268 34	
J. L. McCaskill, consul, Dublin.....	573 12	
H. C. Marston, consul, Malaga.....	2,137 73	
N. A. McDonald, vice-consul, Bangkok.....	19 50	
J. S. Mosby, late consul, Hong-Kong.....	4,985 91	
J. Mueller, consul, Frankfort-on-the-Main.....	4,001 28	
F. H. Mason, consul, Marseilles.....	3,517 00	
D. M. Mullen, consular agent, Sagua la Grande.....	190 00	
J. C. Monaghan, consul, Mannheim.....	1,255 91	
J. L. Morgan, consul-general, Mexico.....	43 50	
J. M. Morgan, consul-general, Melbourne.....	769 87	
A. Martelao, consul, Athens.....	1 00	
W. H. Moffett, consul, Athens.....	7 50	
J. J. M. Mesa, vice-consul, Sagua la Grande.....	5 00	
H. F. Merritt, consul, Aix-la-Chapelle.....	547 00	
J. A. MacKnight, consul, St. Helena.....	5 50	
M. J. Newmark, consul, Lyons.....	3,961 77	
F. J. H. Meustead, vice-consul, Osaka and Hiogo.....	636 18	
R. S. Newton, vice-consul, St. Paul de Loando.....	15 00	
McW. B. Noyes, consul, Venice.....	151 50	
F. Nachod, vice-consul, Leipzig.....	367 14	
E. L. Oppenheim, consul, Cadiz.....	390 00	
E. H. Plumacher, consul, Maracaibo.....	2,875 00	
L. Pirrone, consul, Messina.....	432 06	
B. F. Peixotto, consul, Lyons.....	4,673 70	
D. L. Pringle, secretary legation, Guatemala.....	150 00	
B. J. Pridgen, consul, Piedras Negras.....	896 87	
M. Polachek, consul, Ghent.....	1,105 72	
S. D. Pace, consul, Port Sarnia.....	1,136 50	
T. T. Prentiss, consul, Port Louis.....	42 23	
J. J. Piatt, consul, Cork.....	352 89	
W. P. Pierce, consul, Cienfuegos.....	1,146 00	
M. H. Phelan, consul-general, Halifax.....	1,865 25	
F. H. Pierce, consul, Matanzas.....	899 35	
J. L. Parish, late consul, Chemnitz.....	10,225 16	
J. H. Putnam, consul-general, Honolulu.....	3,297 80	
F. McF. Patton, consul, Osaka and Hiogo.....	3,441 48	
J. S. Potter, consul, Crefeld, P. C.....	6,982 03	
J. W. Porch, consul-general, Mexico.....	3 00	

Carried forward .....

351,018 40 315,341,959 26



## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CONSULAR FEES—Continued.

Brought forward .....	\$351,018 40	\$315,341,959 26
W. A. Preller, vice-consul, Rio Grande do Sul .....	287 50	
L. Peck, consul, Fort Erie .....	485 50	
F. Paul, consul, Bucharest .....	5 50	
S. B. Packard, late consul, Liverpool .....	4,159 84	
W. Y. Patch, consul, St. Stephen .....	16 00	
H. Pease, consul, Santiago, Cape Verde Islands .....	27 50	
N. E. Pressly, vice-consul, Tampico .....	102 50	
C. T. Russell, consul, Liverpool .....	10,074 43	
G. D. Robertson, consul, Verviers and Liege .....	1,802 30	
H. B. Ryder, consul, Copenhagen .....	685 50	
J. T. Robeson, consul, Beirut .....	90 00	
A. Richman, consul, Milan .....	1,216 50	
G. W. Roosevelt, consul, Bordeaux .....	5,060 03	
F. W. Rice, late consul, Colon .....	457 50	
F. Raine, consul-general, Berlin .....	5,727 87	
L. G. Reed, consul, Barbadoes .....	536 73	
A. Rhodes, late consul, Elberfeld .....	102 05	
W. W. Robinson, consul, Tamatave .....	46 50	
M. Reinberg, vice-consul, Guayaquil .....	1,009 00	
O. E. Reimer, consul, Santiago de Cuba .....	360 00	
G. E. Rice, vice-consul-general, Kanagawa .....	2,918 59	
R. B. Robbins, commercial agent, Ottawa .....	595 57	
D. F. Reiley, late consul, Athens .....	17 00	
A. L. Russell, late consul, Montevideo .....	134 00	
G. W. Savage, consul, Belfast .....	3,786 21	
J. A. Springer, vice-consul-general Havana .....	1,194 57	
W. Schoenle, consul, Barmen .....	660 00	
G. H. Seidmore, vice consul-general, Shanghai .....	2,252 80	
L. Sekeles, vice-consul, Prague .....	1,193 91	
W. E. Stevens, consul, Smyrna .....	1,973 05	
V. A. Sartori, consul, Leghorn .....	1,124 68	
J. Smith, commercial agent, Nottingham .....	2,641 18	
W. Schoenle, late consul, Barmen .....	911 06	
J. H. Smyth, minister, Liberia .....	75 00	
W. Slade, consul, Brussels .....	2,168 40	
J. F. Stuart, consul, Antwerp .....	2,932 00	
F. J. Sprague, consul, Gibraltar .....	432 00	
J. A. Sutter, jr., consul, Acapulco .....	381 00	
N. K. Sawyer, consul, Turk's Island .....	212 50	
W. P. Sutton, consul-general, Matamoros .....	773 00	
H. L. Slaght, consul, Prescott .....	1,364 63	
V. V. Smith, consul, St. Thomas .....	337 50	
H. A. Shackelford, consul, Nantes .....	259 29	
George Scott, consul, Odessa .....	202 50	
F. H. Scheuch, consul, Barcelona .....	233 50	
R. Stockton, consul, Rotterdam .....	2,562 13	
S. P. Stearns, late consul-general, Montreal .....	1,153 53	
A. H. Shipley, consul, Auckland .....	137 50	
J. W. Siler, consul, Cape Town .....	270 00	
S. Schoenhof, consul, Tunstall .....	784 65	
C. Seymour, consul, Canton .....	1,440 00	
I. F. Shepard, consul, Hankow .....	142 63	
E. J. Smithers, late consul, Chinkiang .....	9,835 99	
D. H. Strother, consul-general, Mexico .....	10 50	
E. Stevens, consul, Ningpo .....	50	
S. H. Smith, consul, Nuevo Laredo .....	584 38	
A. D. Shaw, consul, Manchester .....	1,365 03	
J. Stabel, consul-general, Shanghai .....	1,440 21	
O. M. Spencer, late consul-general, Melbourne .....	53 00	
E. Stanton, late consul-general, St. Petersburg .....	130 00	
R. J. Stevens, consul, Victoria .....	2,719 80	
A. G. Studer, consul, Singapore .....	789 75	
P. Staub, consul, St. Gall .....	3,321 05	
G. C. Tanner, consul, Chemnitz .....	3,024 67	
B. Tzschuck, consul, Vera Cruz .....	2,107 00	
M. H. Twitchell, consul, Kingston .....	951 00	
J. W. Taylor, consul, Winnepeg .....	634 50	
J. Turner, consul, Amherstburg .....	1,315 50	
J. E. W. Thompson, consul-general, Hayti .....	255 00	
W. Thompson, consul, Southampton .....	379 50	
Treasurer United States .....	31 52	
F. H. Underwood, consul, Glasgow .....	3,083 76	
J. F. Van Ingen, consul, Talcahuano .....	47 00	
J. G. Voigt, consul, Manila .....	917 50	
D. Vickers, consul, Matanzas .....	330 00	
F. Vogeler, consul, Frankfort-on-the-Main .....	1,254 52	
A. Vial, vice-consul, Nice .....	14 00	
F. H. Wigfall, consul, Leeds .....	2,138 31	
T. M. Waller, consul-general, London .....	7,292 88	
C. B. Webster, consul, Sheffield .....	3,776 96	
G. Walker, consul general, Paris .....	13,871 32	

Carried forward .....

480,198 68 315,341,959 26

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM CONSULAR FEES—Continued.

Brought forward .....	\$480,198 68	\$315,341,959 26
A. B. Wood, consul, Belfast .....	5,944 98	
C. M. Wood, consul-general, Rome .....	144 50	
W. D. Warner, consul, Cologne .....	1,935 75	
J. M. Wilson, consul, Milan .....	1,530 41	
J. Whelan, consul, Fort Erie .....	392 00	
T. E. Welch, consul, Hamilton .....	1,033 50	
A. Willard, consul, Guaymas .....	489 00	
C. W. Wagner, consul, Toronto .....	3,980 35	
B. Winchester, consul-general, Switzerland .....	573 50	
G. S. Williams, commercial agent, Nottingham .....	1,649 03	
W. L. Welsh, consul, Florence .....	1,751 36	
J. Worthington, consul, Malta .....	70 75	
R. E. Withers, consul, Hong-Kong .....	7,861 00	
R. O. Williams, consul, Havana .....	14,454 40	
J. C. A. Wingate, consul, Foochow .....	595 76	
J. B. Weaver, consul, Bahia .....	1,346 50	
R. K. Wright, jr., consul, Colon .....	2,756 79	
D. B. Warner, consul, St. John .....	638 24	
H. R. Whitehouse, consul-general, Guatemala .....	327 50	
J. R. Weaver, late consul-general, Vienna .....	942 24	
J. N. Wasson, consul, Quebec .....	127 50	
J. Wilson, consul, Brussels .....	542 57	
J. F. Winter, consul, Rotterdam .....	384 61	
W. B. Wells, consul, Dundee .....	1,968 37	
T. Wilson, consul, Nice .....	13 00	
E. E. White, late consul, Puerto Cabello .....	114 50	
W. A. Warden, late consul, Charlottetown .....	94 75	
R. O. Wickersham, vice-consul, Naples .....	69 00	
P. M. B. Young, consul-general, St. Petersburg .....	105 50	

532,041 64

## FROM STEAMBOAT FEES.

J. A. P. Allen, collector, New Bedford, Mass .....	145 50	
R. Armstrong, collector, Dubuque, Iowa .....	620 65	
R. H. Arbuckle, collector, Erie, Pa .....	374 30	
S. J. Anderson, collector, Portland, Me .....	665 10	
J. C. Byxbee, collector, New Haven, Conn .....	482 50	
W. L. Bancroft, collector, Huron, Mich .....	1,755 00	
J. Bookwalter, collector, Minnesota, Minn .....	423 05	
W. A. Baldwin, collector, Newark, N. J .....	249 20	
J. B. Battelle, collector, Miami, Ohio .....	409 40	
A. D. Bissell, collector, Buffalo, N. Y .....	6,012 10	
A. W. Bash, collector, Puget Sound, Wash .....	368 90	
D. O. Barr, collector, Pittsburgh, Pa .....	2,769 85	
F. J. Babson, collector, Gloucester, Mass .....	35 00	
Gorham Babson, collector, Gloucester, Mass .....	50 00	
A. H. Beach, collector, Wheeling, W. Va .....	1,195 15	
J. Burns, collector, Kansas City, Mo .....	20 00	
J. W. Buske, collector, Mobile, Ala .....	122 45	
A. S. Badger, collector, New Orleans, La .....	42 80	
C. Bomer, collector, Galena, Ill .....	485 60	
J. Brady, jr., collector, Fall River, Mass .....	300 50	
B. F. Beecher, collector, Puget Sound, Wash .....	824 05	
J. M. Boardman, collector, Belfast, Me .....	10 00	
J. R. Brierly, collector, Wilmington, Cal .....	20 00	
C. W. Blew, collector, Saint John's, Fla .....	80 85	
R. C. Crowell, collector, Kansas City, Mo .....	100 55	
J. Campbell, collector, Omaha, Nebr .....	185 61	
A. D. Cole, collector, Albany, N. Y .....	2,845 50	
J. H. Cozzens, collector, Newport, R. I .....	751 40	
J. Collins, collector, Bristol, R. I .....	52 45	
T. F. Cassels, collector, Memphis, Tenn .....	671 55	
R. L. Cropley, collector, Georgetown, D. C .....	566 25	
H. De B. Clay, collector, Yorktown, Va .....	30 00	
J. W. Cobbs, collector, Paducah, Ky .....	376 05	
W. Caldwell, collector, Cincinnati, Ohio .....	2,008 20	
J. L. F. Cottrell, collector, Saint Marks, Fla .....	10 00	
J. Cadwalader, collector, Philadelphia, Pa .....	3,915 85	
W. G. Clark, collector, Mobile, Ala .....	822 45	
J. J. Cocke, collector, Brazos, Tex .....	10 00	
W. W. Cottrell, collector, Saint Marks, Fla .....	109 10	
P. T. Cogbill, collector, Petersburg, Va .....	46 40	
W. T. Carrington, collector, Teche, La .....	524 00	
C. H. Call, collector, Superior, Mich .....	172 50	
D. F. Davis, collector, Bangor, Me .....	40 00	
F. N. Dow, collector, Portland, Me .....	245 65	
R. F. Dodge, collector, Salem, Mass .....	64 10	
W. H. Daniels, collector, Oswegatchie, N. Y .....	165 20	
S. H. Doten, collector, Plymouth, Mass .....	15 00	
J. E. Dart, collector, Brunswick, Ga .....	70 00	
M. A. Edgar, collector, Perth Amboy, N. J .....	53 80	

Carried forward .....

31,253 36 315,874,000 36

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM STEAMBOAT FEES—Continued.

Brought forward	\$31,253 36	\$315,874,000 30
J. H. Elmer, collector, Bridgeton, N. J.	64 30	
A. C. Egerter, collector, Wheeling, W. Va.	556 10	
W. R. Finch, collector, La Crosse, Wis.	175 35	
J. K. Faulkner, collector, Louisville, Ky.	93 00	
P. Franch, collector, Alaska, Alaska	40 00	
George Fisher, collector, Cairo, Ill.	69 40	
H. P. Farrow, collector, Brunswick, Ga.	77 98	
B. Flagler, collector, Niagara, N. Y.	5 00	
George Frazee, collector, Burlington, Iowa.	434 90	
T. M. Favre, collector, Pearl River, Miss.	50 00	
A. A. Gardner, collector, Nantucket, Mass.	10 00	
J. T. Gotbright, collector, Louisville, Ky.	734 10	
J. E. Grady, collector, Apalachicola, Fla.	245 80	
A. Guernon, collector, Minnesota, Minn.	458 25	
J. B. Groome, collector, Baltimore, Md.	1 618 80	
J. S. Gillespie, collector, Chattanooga, Tenn.	189 65	
W. Goddard, collector, Fairfield, Conn.	315 90	
A. W. Hall, collector, Milwaukee, Wis.	251 70	
J. S. Hanover, collector, Fairfield, Conn.	148 45	
E. Higgins, collector, Saint Johns, Fla.	878 00	
A. A. Hanscom, collector, Portsmouth, N. H.	70 00	
G. W. Howe, collector, Cuyahoga, Ohio	1,100 14	
J. Hobson, collector, Oregon, Oreg.	298 45	
C. C. Hubbard, collector, Middletown, Conn.	10 00	
C. Harris, collector, Providence, R. I.	57 95	
H. F. Heriot, collector, Georgetown, S. C.	20 00	
E. L. Hedden, collector, New York, N. Y.	17,846 90	
W. F. Howland, collector, Beaufort, N. C.	10 00	
J. T. Hartranft, collector, Philadelphia, Pa.	667 45	
W. H. Huse, collector, Newburyport, Mass.	168 03	
J. D. Hopkins, collector, Frenchman's Bay, Me.	126 55	
T. A. Henry, collector, Pamlico, N. C.	20 00	
J. V. Harris, collector, Key West, Fla.	173 60	
G. Holmes, collector, Beaufort, S. C.	20 00	
J. Hunter, collector, Saint Joseph, Mo.	42 00	
R. M. T. Hunter, collector, Tappahannock, Va.	30 00	
J. W. Howell, collector, Fernandina, Fla.	10 00	
J. S. Hagar, collector, San Francisco, Cal.	3,655 85	
G. A. Hesson, collector, Memphis, Tenn.	607 45	
T. Ireland, collector, Annapolis, Md.	10 00	
T. F. Johnson, collector, Savannah, Ga.	1,321 10	
J. C. Jewell, collector, Evansville, Ind.	885 50	
T. B. Johnston, collector, Charleston, S. C.	70 80	
B. F. Jonas, collector, New Orleans, La.	3,962 65	
J. R. Jolley, collector, Teche, La.	10 00	
T. D. Jervey, collector, Charleston, S. C.	555 05	
G. A. Johnson, collector, San Diego, Cal.	30 00	
J. M. Kerchival, collector, Nashville, Tenn.	42 60	
Conrad Krez, collector, Milwaukee, Wis.	2,370 85	
O. Kelly, collector, Perth Amboy, N. J.	110 70	
W. Livingstone, jr., collector, Detroit, Mich.	3,200 05	
J. J. Lamoree, collector, Oswego, N. Y.	54 60	
W. Lowan, collector, Sag Harbor, N. Y.	44 30	
H. Lawson, collector, Eastern, Md.	30 00	
H. Lennox, collector, Burlington, N. J.	89 55	
J. O. Luby, collector, Brazos, Tex.	23 40	
B. P. Lee, collector, Yorktown, Va.	46 55	
R. D. Lancaster, collector, Saint Louis, Mo.	1,627 15	
D. McLaughlin, collector, Michigan, Mich.	1,892 70	
A. G. Mallay, collector, Galveston, Tex.	154 95	
S. Moffett, collector, Champlain, N. Y.	20 00	
G. W. Mathis, collector, Little Egg Harbor, N. J.	30 00	
W. R. Mayo, collector, Norfolk, Va.	1,826 75	
H. B. Moore, collector, Duluth, Minn.	120 00	
J. J. McGuire, collector, Pensacola, Fla.	190 00	
C. B. Marchant, collector, Edgartown, Mass.	10 00	
C. E. Morris, collector, Genesee, N. Y.	143 20	
W. J. McKinnie, collector, Cuyahoga, Ohio	1,715 35	
J. Magoffin, collector, Paso del Norte, Tex.	31 22	
J. McWilliams, collector, Providence, R. I.	320 80	
N. B. Nutt, collector, Passamaquoddy, Me.	243 75	
T. A. Osgood, collector, Marblehead, Mass.	15 00	
C. V. Osborn, collector, Superior, Mich.	644 00	
A. Putnam, collector, Middletown, Conn.	260 95	
F. J. Phelps, collector, La Crosse, Wis.	40 40	
J. L. Pierce, collector, Machias, Me.	50 00	
W. H. Pratt, collector, Humboldt, Cal.	100 00	
H. F. Pickels, collector, Delaware, Del.	671 91	
George Parcher, collector, Saco, Me.	33 65	

Carried forward

84,604 69 315,874 000 30

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM STEAMBOAT FEES—Continued.

Brought forward.....	\$84,604 69	\$315,874,000 30
I. B. Poucher, collector, Oswego, N. Y.....	245 75	
J. Price, collector, Great Egg Harbor, N. J.....	10 00	
D. S. Presson, collector, Gloucester, Mass.....	55 00	
C. Rude, collector, Sandusky, Ohio.....	406 55	
O. H. Russell, collector, Richmond, Va.....	153 55	
W. H. Robertson, collector, New York, N. Y.....	264 30	
C. E. Robinson, collector, Albemarle, N. C.....	276 50	
C. H. Robinson, collector, Wilmington, N. C.....	131 20	
J. P. Robinson, collector, Alexandria, Va.....	80 00	
J. A. Richardson, collector, Pamlico, N. C.....	162 30	
E. Redman, collector, Frenchman's Bay, Me.....	10 00	
R. T. Rundlett, collector, Wiscasset, Me.....	40 00	
W. Reed, collector, Champlain, N. Y.....	60 00	
H. W. Richardson, collector, Beaufort, S. C.....	55 00	
F. N. Shurtleff, collector, Willamette, Oreg.....	1,981 60	
H. C. Stafford, collector, Erie, Pa.....	45 00	
J. Shepard, collector, Saint Mary's, Ga.....	30 00	
W. H. Sargent, collector, Castine, Me.....	40 00	
J. Spalding, collector, Chicago, Ill.....	457 05	
V. Smith, collector, Duluth, Minn.....	187 30	
S. M. Sawyer, collector, Apalachicola, Fla.....	68 95	
W. H. Sears, collector, San Francisco, Cal.....	1,891 00	
E. Sprague, collector, Waldoborough, Me.....	50 00	
J. W. Short, collector, Vicksburg, Miss.....	375 80	
B. B. Smalley, collector, Vermont, Vt.....	292 25	
A. F. Seeburger, collector, Chicago, Ill.....	3,206 00	
C. C. Sweeney, collector, Galveston, Tex.....	293 90	
L. Saltonstall, collector, Boston, Mass.....	1,322 70	
J. A. Tibbetts, collector, New London, Conn.....	365 60	
F. B. Torrey, collector, Bath, Me.....	297 65	
G. Toy, collector, Cherrystone, Va.....	63 15	
L. Trousdale, collector, Nashville, Tenn.....	316 95	
H. N. Trumbull, collector, Stonington, Conn.....	513 30	
B. R. Tate, collector, New London, Conn.....	758 80	
C. H. Vaughan, collector, Sag Harbor, N. Y.....	165 00	
C. Van Cleave, collector, Yaguima, Oreg.....	111 70	
W. Wells, collector, Vermont, Vt.....	66 00	
F. E. Witsell, collector, Saint Augustine, Fla.....	100 00	
G. W. Warren, collector, Cape Vincent, N. Y.....	377 55	
R. Worthington, collector, Boston, Mass.....	957 35	
E. H. Webster, collector, Baltimore, Md.....	2,463 20	
C. M. Whitney, collector, Saint Louis, Mo.....	1,758 45	
P. C. Wiggins, collector, Kennebunk, Me.....	10 00	
D. O. Watson, collector, Michigan, Mich.....	1,062 45	
B. H. Ward, collector, Georgetown, S. C.....	99 85	

106,163 39

## FROM REGISTERS AND RECEIVERS' FEES.

William Anyon, receiver of public moneys, Grand Island, Nebr.....	18,065 86	
L. Kaaker, receiver of public moneys, Crookston, Minn.....	16,066 85	
J. Austin, receiver of public moneys, Fergus Falls, Minn.....	3,237 88	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	17,669 98	
L. L. Aume, receiver of public moneys, Fergus Falls, Minn.....	2,439 12	
W. H. Bailhache, receiver of public moneys, Santa Fé, N. Mex.....	3,173 00	
H. C. Bransteller, receiver of public moneys, Boise City, Idaho.....	4,000 09	
C. F. Babcock, receiver of public moneys, McCook, Nebr.....	58,741 00	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah.....	271 50	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	1,640 23	
C. A. Bristow, receiver of public moneys, Del Norte, Colo.....	2,259 45	
D. T. Bramble, receiver of public moneys, Watertown, Dak.....	30,407 61	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich.....	1,176 94	
C. G. Bell, receiver of public moneys, Bayfield, Wis.....	1,747 78	
Z. T. Burton, receiver of public moneys, Helena, Mont.....	6,568 00	
J. Braden, receiver of public moneys, Walla Walla, Wash.....	9,693 55	
J. E. Budd, receiver of public moneys, Stockton, Cal.....	4,480 98	
H. M. Bickel, receiver of public moneys, Larned, Kans.....	24,800 25	
L. T. Boyd, receiver of public moneys, Bayfield, Wis.....	1,336 53	
W. H. Bickford, receiver of public moneys, Shasta, Cal.....	3,950 00	
James Browne, receiver of public moneys, Las Cruces, N. Mex.....	2,500 00	
T. H. Bell, receiver of public moneys, Visalia, Cal.....	10,208 74	
M. G. Barney, receiver of public moneys, Spokane Falls, Wash.....	1,731 30	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	3,024 00	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	10,733 24	
G. H. Crumb, receiver of public moneys, Ironton, Mo.....	117 66	
C. E. Chandler, receiver of public moneys, Oberlin, Kans.....	5,543 92	
G. B. Curry, receiver of public moneys, La Grande, Oreg.....	7,832 89	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	820 58	
E. P. Champlin, receiver of public moneys, Deadwood, Dak.....	5,905 05	
J. G. Chandler, receiver of public moneys, Yankton, Dak.....	6,292 28	
H. S. Cunningham, receiver of public moneys, Salina, Kans.....	8,661 01	

Carried forward.....

275,237 27 315,980,163 69

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward .....	\$275,237 27	\$315,980,163 69
J. T. Carlin, receiver of public moneys, Bozeman, Mont. ....	6,111 54	
M. J. Codie, receiver of public moneys, Bodie, Cal. ....	1,535 00	
H. Carpenter, receiver of public moneys, Eureka, Nev. ....	2,123 92	
C. A. Coryell, receiver of public moneys, Del Norte, Colo. ....	2,297 45	
O. Dobrowsky, receiver of public moneys, Shasta, Cal. ....	3,783 30	
J. Dumars, receiver of public moneys, Springfield, Mo. ....	12,996 00	
J. L. Dyer, receiver of public moneys, Wichita, Kans. ....	2,020 91	
W. R. Edgar, receiver of public moneys, Ironton, Mo. ....	7,704 89	
W. W. Eaton, receiver of public moneys, Oxford, Idaho. ....	3,375 50	
J. McC. Ellis, receiver of public moneys, Denver, Colo. ....	71,324 86	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg. ....	605 49	
M. H. Fitch, receiver of public moneys, Pueblo, Colo. ....	783 46	
C. F. Gardner, receiver of public moneys, Sacramento, Cal. ....	8,342 04	
N. Gilmour, receiver of public moneys, Bismarck, Dak. ....	26,967 10	
E. C. Gearey, receiver of public moneys, Fargo, Dak. ....	32,721 66	
C. H. Gould, receiver of public moneys, Miles City, Mont. ....	106 00	
W. H. Griffiths, receiver of public moneys, Des Moines, Iowa. ....	40 35	
S. L. Gilbert, receiver of public moneys, Wichita, Kans. ....	1,920 86	
S. G. Glover, receiver of public moneys, Valentine, Nebr. ....	34,494 38	
W. M. Garrard, receiver of public moneys, Cheyenne, Wyo. ....	9,170 00	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal. ....	17,700 00	
J. T. Hull, receiver of public moneys, Jackson, Miss. ....	2,006 75	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak. ....	34,831 99	
L. S. Hayden, receiver of public moneys, Olympia, Wash. ....	15,727 59	
L. S. Howlett, receiver of public moneys, Yakima, Wash. ....	7,230 32	
E. W. Henderson, receiver of public moneys, Central City, Colo. ....	3,503 73	
W. S. Hickox, receiver of public moneys, Durango, Colo. ....	3,301 43	
W. S. Hurlbut, receiver of public moneys, Cheyenne, Wyo. ....	8,153 50	
A. J. Hoisington, receiver of public moneys, Garden City, Kans. ....	39,842 89	
R. R. Hays, receiver of public moneys, Kirwin, Kans. ....	24,807 25	
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis. ....	2,102 66	
A. Hall, receiver of public moneys, Miles City, Mont. ....	2,322 81	
O. C. Hals, receiver of public moneys, La Crosse, Wis. ....	1,455 95	
J. J. Hoge, receiver of public moneys, Booneville, Mo. ....	2,186 70	
H. S. Howell, receiver of public moneys, Helena, Mont. ....	8,801 83	
A. C. Jones, receiver of public moneys, Roseburg, Oreg. ....	6,052 14	
J. H. Jones, receiver of public moneys, Menasha, Wis. ....	851 20	
W. C. Jordan, receiver of public moneys, Montgomery, Ala. ....	7,555 93	
M. Krebs, receiver of public moneys, Boise City, Idaho. ....	483 00	
J. Knox, receiver of public moneys, Lake View, Oreg. ....	810 92	
C. E. Kelsey, late receiver of public moneys, Little Rock, Ark. ....	323 20	
J. B. Kilbourne, receiver of public moneys, Pueblo, Colo. ....	20,581 92	
A. L. King, receiver of public moneys, Harrison, Ark. ....	10,462 21	
L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex. ....	2,415 65	
S. S. Kepler, receiver of public moneys, Eau Claire, Wis. ....	905 18	
A. E. Lemee, receiver of public moneys, Natchitoches, La. ....	2,042 86	
T. Lindsey, receiver of public moneys, Visalia, Cal. ....	10,441 64	
F. J. Leonard, receiver of public moneys, Gunnison, Colo. ....	2,118 68	
R. Lowry, receiver of public moneys, Huron, Dak. ....	13,058 42	
W. B. Lambert, receiver of public moneys, Neligh, Nebr. ....	10,433 21	
J. Lind, receiver of public moneys, Tracy, Minn. ....	52 00	
J. W. Leigh, receiver of public moneys, San Francisco, Cal. ....	18,890 73	
J. Lafabre, receiver of public moneys, Deadwood, Dak. ....	10,355 62	
J. F. Legate, receiver of public moneys, Coeur d'Alene, Idaho. ....	459 83	
M. Marks, receiver of public moneys, New Orleans, La. ....	5,056 10	
P. H. McNulty, late receiver of public moneys, Booneville, Mo. ....	749 15	
R. W. Montgomery, late receiver of public moneys, Bloomington, Nebr. ....	773 59	
M. H. Maynard, receiver of public moneys, Marquette, Mich. ....	4,416 30	
A. O. Marsh, receiver of public moneys, Vancouver, Wash. ....	213 50	
A. A. Mabson, receiver of public moneys, Montgomery, Ala. ....	7,493 73	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich. ....	1,294 70	
W. O. Mills, receiver of public moneys, Eureka, Nev. ....	290 00	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn. ....	1,467 62	
W. McLauren, receiver of public moneys, Jackson, Miss. ....	9,988 25	
C. F. Macdonald, receiver of public moneys, Saint Cloud, Minn. ....	5,150 00	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa. ....	534 65	
E. W. Miller, receiver of public moneys, Huron, Dak. ....	24,163 52	
J. M. Martin, receiver of public moneys, New Orleans, La. ....	1,996 56	
J. Montgomery, receiver of public moneys, Oxford, Idaho. ....	4,460 00	
J. O'Keane, receiver of public moneys, Vancouver, Wyo. ....	5,313 55	
J. T. Outhouse, receiver of public moneys, La Grande, Oreg. ....	6,503 13	
O. Perrin, late receiver of public moneys, Stockton, Cal. ....	996 11	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg. ....	15,102 23	
A. C. Phillips, late receiver of public moneys, Harrison, Ark. ....	2,646 03	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans. ....	126 16	
C. D. Peck, receiver of public moneys, Lake City, Colo. ....	1,125 00	
H. R. Pease, receiver of public moneys, Watertown, Dak. ....	781 74	
S. Parker, receiver of public moneys, Niobrara, Nebr. ....	18,119 48	
W. H. Pilkinton, receiver of public moneys, Wa Keeney, Kans. ....	152,743 15	
A. Peterson, receiver of public moneys, Worthington, Minn. ....	2,607 36	
A. J. Quindley, receiver of public moneys, Little Rock, Ark. ....	7,150 46	

Carried forward .....

1,077,178 79 315,980,163 69

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward .....	\$1,077,178 79	\$315,980,163 69
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo .....	5,766 50	
J. F. Rollins, receiver of public moneys, Gainesville, Fla .....	15,123 77	
A. Bailson, receiver of public moneys, Redwood Falls, Minn .....	3,367 31	
H. D. Root, receiver of public moneys, Lincoln, Nebr .....	881 69	
W. A. J. Sparks, Commissioner General Land Office .....	7 00	
T. J. Sherwood, receiver of public moneys, Marysville, Cal .....	4,122 85	
J. D. Seaman, receiver of public moneys, North Platte, Nebr .....	32,581 48	
T. Scott, receiver of public moneys, Oberlin, Kans .....	115,802 90	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho .....	4,561 64	
S. W. Sherfey, late receiver of public moneys, Las Cruces, N. Mex .....	5,754 77	
E. B. Sanders, receiver of public moneys, Wausan, Wis .....	3,842 73	
W. H. Somers, receiver of public moneys, Beatrice, Nebr .....	260 89	
E. L. Salisbury, receiver of public moneys, Leadville, Colo .....	3,462 43	
T. F. Singiser, receiver of public moneys, Mitchell, Dak .....	19,763 33	
H. W. Stone, receiver of public moneys, Benson, Minn .....	4,151 03	
E. G. Swanson, receiver of public moneys, Duluth, Minn .....	2,493 68	
P. H. Stolberg, receiver of public moneys, Taylor's Falls, Minn .....	1,313 45	
C. H. Smith, late receiver of public moneys, Worthington, Minn .....	882 63	
C. Spalding, receiver of public moneys, Topeka, Kans .....	350 22	
O. Shannon, receiver of public moneys, North Platte, Nebr .....	63,208 97	
W. T. Shaffer, receiver of public moneys, Evanston, Wyo .....	1,105 91	
J. W. Tucker, receiver of public moneys, Valentine, Nebr .....	23,342 17	
C. N. Thornburg, receiver of public moneys, The Dalles, Oreg .....	13,207 50	
W. H. Tancred, receiver of public moneys, Huntsville, Ala .....	5,718 00	
C. Thomas, receiver of public moneys, Prescott, Ariz .....	6,243 86	
A. A. Tufts, late receiver of public moneys, Camden, Ark .....	2,694 16	
W. M. Townsend, receiver of public moneys, Lake View, Oreg .....	5,186 05	
T. W. Tipton, receiver of public moneys, Bloomington, Nebr .....	8,623 41	
J. Thalhouser, receiver of public moneys, Garden City, Kans .....	148,729 58	
J. R. Thornton, receiver of public moneys, Camden, Ark .....	1,847 02	
J. Ulrich, late receiver of public moneys, La Crosse, Wis .....	141 94	
F. G. Ward, receiver of public moneys, Susanville, Cal .....	4,431 21	
S. C. Wright, receiver of public moneys, Carson City, Nev .....	1,821 50	
J. M. Wilkinson, late receiver of public moneys, Marquette, Mich .....	1,311 82	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak .....	17,924 70	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash .....	17,718 13	
J. S. Waters, receiver of public moneys, Hailey, Idaho .....	3,454 10	
H. C. Wallace, receiver of public moneys, Salt Lake City, Utah .....	16,928 35	
D. H. Wallace, receiver of public moneys, Tucson, Ariz .....	5,817 00	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark .....	4,916 28	
W. C. Willets, receiver of public moneys, Denver, Colo .....	8,578 77	
T. Wrong, receiver of public moneys, Concordia, Kans .....	2,965 08	
H. M. Waters, receiver of public moneys, Independence, Kans .....	392 52	
P. K. Wiser, receiver of public moneys, Tracy, Minn .....	2,899 66	
L. G. Wilcox, receiver of public moneys, Detroit, Mich .....	331 76	
H. W. Young, receiver of public moneys, Independence, Kans .....	173 02	
F. M. Zeibach, receiver of public moneys, Yankton, Dak .....	2,040 11	

1,671,950 15

## FROM MARINE-HOSPITAL TAX.

J. A. Pallen, collector, New Bedford, Mass .....	76	
A. W. Bash, collector, Puget Sound, Wash .....	46 73	
F. J. Babson, collector, Gloucester, Mass .....	7 92	
I. M. Boardman, collector, Belfast, Me .....	10 46	
A. H. Beach, collector, Wheeling, W. Va .....	66 40	
J. W. Burke, collector, Mobile, Ala .....	22 84	
J. Bookwalter, collector, Minnesota, Minn .....	69 50	
J. S. Badger, collector, New Orleans, La .....	7 92	
J. C. Byxbee, collector, New Haven, Conn .....	6 60	
J. Brady, jr, collector, Fall River, Mass .....	1 35	
W. L. Bancroft, collector, Huron, Mich .....	4 68	
W. A. Baldwin, collector, Newark, N. J .....	3 28	
A. D. Bissell, collector, Buffalo, N. Y .....	3 53	
D. O. Barr, collector, Pittsburgh, Pa .....	105 16	
J. B. Battelle, collector, Miami, Ohio .....	7 27	
J. R. Brierly, collector, Wilmington, Cal .....	75	
H. F. Beecher, collector, Puget Sound, Wash .....	217 55	
C. W. Blew, collector, Saint John's, Fla .....	62 41	
R. L. Cropley, collector, Georgetown, D. C .....	88	
W. Caldwell, collector, Cincinnati, Ohio .....	10 95	
A. D. Cole, collector, Albany, N. Y .....	10 17	
J. H. Cozzens, collector, Newport, R. I .....	1 33	
T. F. Cassels, collector, Memphis, Tenn .....	30 76	
H. De B. Clay, collector, Yorktown, Va .....	1 09	
J. Cadwalader, collector, Philadelphia, Pa .....	49 79	
W. G. Clark, collector, Mobile, Ala .....	91 60	
J. W. Cobbs, collector, Paducah, Ky .....	10 65	
W. S. Carrington, collector, Teche, La .....	23 19	
W. W. Cottrell, collector, Saint Mark's, Fla .....	76	
A. C. Davis, collector, Beaufort, N. C .....	2 29	

Carried forward .....

878 77 317,652,113 84

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM MARINE-HOSPITAL TAX—Continued.

Brought forward .....	\$878, 77	\$317, 652, 118	84
F. N. Dow, collector, Portland, Me. ....	80		
D. F. Davis, collector, Bangor, Me. ....	10	44	
M. A. Edgar, collector, Perth Amboy, N. J. ....	9	22	
J. H. Elmer, collector, Bridgeton, N. J. ....	20	74	
O. Fairbanks, collector, Saint Mark's, Fla. ....	52	48	
W. K. Finch, collector, La Crosse, Wis. ....	2	97	
George Fisher, collector, Cairo, Ill. ....	10	20	
P. French, collector, Alaska, Alaska. ....	204	29	
T. M. Favare, collector, Pearl River, Miss. ....	4	80	
F. B. Goss, collector, Barnstable, Mass. ....	15	53	
J. L. Gaston, collector, Chattanooga, Tenn. ....	1	64	
T. A. Henry, collector, Pamlico, N. C. ....	4	62	
George Holmes, collector, Beaufort, S. C. ....	3	28	
J. W. Howell, collector, Fernandina, Fla. ....	3	00	
E. L. Hedden, collector, New York, N. Y. ....	1, 723	60	
J. F. Hartman, collector, Philadelphia, Pa. ....	134	23	
W. H. Huse, collector, Newburyport, Mass. ....	11	86	
J. D. Hopkins, collector, Frenchman's Bay, Me. ....	23	53	
A. A. Hanscom, collector, Portsmouth, N. H. ....	48		
W. G. Henderson, collector, Pearl River, Miss. ....	27	33	
J. S. Hanover, collector, Fairfield, Conn. ....	9	16	
E. Higgins, collector, Saint John's, Fla. ....	8	61	
J. Hobson, collector, Oregon, Oreg. ....	58	11	
C. Harris, collector, Providence, R. I. ....	92		
H. F. Heriot, collector, Georgetown, S. C. ....	2	43	
A. W. Hall, collector, Milwaukee, Wis. ....	13	63	
G. W. Howe, collector, Cuyahoga, Ohio. ....	76		
J. V. Harris, collector, Key West, Fla. ....	69	12	
W. F. Howland, collector, Beaufort, N. C. ....	4	24	
R. M. T. Hunter, collector, Tappahannock, Va. ....	17	48	
J. S. Hager, collector, San Francisco, Cal. ....	64	80	
G. A. Hessen, collector, Memphis, Tenn. ....	116	00	
T. Ireland, collector, Annapolis, Md. ....	3	43	
B. F. Jonas, collector, New Orleans, La. ....	63	54	
L. H. Jerome, collector, Corpus Christi, Tex. ....	36	50	
T. J. Johnston, collector, Savannah, Ga. ....	4	18	
T. B. Johnson, collector, Charleston, S. C. ....	14	12	
T. D. Jervey, collector, Charleston, S. C. ....	64	80	
C. Krez, collector, Milwaukee, Wis. ....	25	63	
O. Kelly, collector, Perth Amboy, N. J. ....	4	86	
R. D. Lancaster, collector, Saint Louis, Mo. ....	18	93	
H. Lennox, collector, Burlington, N. J. ....	3	37	
W. Lowen, collector, Sag Harbor, N. Y. ....	9	75	
H. Lawson, collector, Eastern, Maryland. ....	26	06	
W. Livingston, jr., collector, Detroit, Mich. ....	27	86	
B. P. Lee, collector, Yorktown, Va. ....	09		
D. McLaughlin, collector, Michigan, Mich. ....	80	82	
W. R. Mayo, collector, Norfolk, Va. ....	236	15	
S. Moffett, collector, Champlain, N. Y. ....	31	40	
E. T. Moore, collector, Patchogue, N. Y. ....	9	65	
J. J. McGuire, collector, Pensacola, Fla. ....	4	51	
G. W. Mathis, collector, Little Egg Harbor, N. J. ....	9	06	
A. G. Malloy, collector, Galveston, Tex. ....	7	83	
W. J. McKinnie, collector, Cuyahoga, Ohio. ....	6	68	
N. B. Nutt, collector, Passamaquoddy, Me. ....	10	93	
C. T. Osburn, collector, Superior, Mich. ....	54	53	
F. A. Osgood, collector, Marblehead, Mass. ....	24		
H. F. Pickels, collector, Delaware, Del. ....	3	25	
J. L. Pierce, collector, Machias, Me. ....	10	55	
J. Price, collector, Great Egg Harbor, N. J. ....	72		
George Parcher, collector, Saco, Me. ....	1	60	
R. T. Rundlett, collector, Wiscasset, Me. ....	27	77	
E. Redman, collector, Frenchman's Bay, Me. ....	3	31	
O. H. Russell, collector, Richmond, Va. ....	12	65	
C. H. Robinson, collector, Wilmington, N. C. ....	119	85	
C. E. Robinson, collector, Albemarle, N. C. ....	9	79	
C. Rude, collector, Sandusky, Ohio. ....	5	85	
S. H. Ritch, collector, Port Jefferson, N. Y. ....	74	11	
J. A. Richardson, collector, Pamlico, N. C. ....	19	64	
W. Reed, collector, Champlain, N. Y. ....	7	47	
W. H. Sargent, collector, Castine, Me. ....	21	83	
E. Sprague, collector, Waldoborough, Me. ....	8	60	
V. Smith, collector, Duluth, Minn. ....	3	38	
S. M. Sawyer, collector, Apalachicola, Fla. ....	1	90	
J. W. Short, collector, Vicksburg, Miss. ....	123	58	
W. H. Sears, collector, San Francisco, Cal. ....	237	00	
F. N. Shurtleff, collector, Willamette, Oreg. ....	4	10	
J. Spalding, collector, Chicago, Ill. ....	18	68	
L. Saltonstall, collector, Boston, Mass. ....	116	55	

Carried forward .....

5, 095 67 317, 652, 118 84

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM MARINE-HOSPITAL TAX—Continued.

Brought forward	\$5,095 67	\$317,652,113 84
George Toy, collector, Cherrystone, Va	31 54	
F. B. Torrey, collector, Bath, Me	51 74	
J. A. Tibbets, collector, New London, Conn	6 23	
J. Tilton, collector, Great Egg Harbor, N. J.	4 24	
B. Upton, Jr., collector, Tappahannock, Va	63 19	
F. A. Vaughan, collector, Salnria, Tex	88	
E. H. Webster, collector, Baltimore, Md	33 12	
G. W. Warren, collector, Cape Vincent, N. Y	43 65	
R. Worthington, collector, Boston, Mass	185 68	
C. M. Whitney, collector, Saint Louis, Mo	10 38	
W. Wells, collector, Vermont, Vt	62	
J. H. Wilson, collector, Georgetown, D. C	10 00	
C. B. Watson, collector, Southern, Oregon	9 97	
D. O. Watson, collector, Michigan, Mich	25 07	
P. C. Wiggan, collector, Kennebunk, Me	1 02	

5,573 00

## FROM RELIEF OF SICK, DISABLED, AND DESTITUTE SEAMEN.

A. W. Bash, collector, Puget Sound, Wash	10 45
A. H. Davis, clerk, district of Maine	453 47
E. A. Freeman, captain revenue marine	72 51
E. L. Hedden, collector, New York, N. Y	2,077 35
C. P. Knapp	11 12
William Lowen, collector, Sag Harbor, N. Y	6 00
M. F. Pleasants, clerk, district of Virginia	17 26
N. J. Reddick, clerk, district of North Carolina	10 00

2,693 16

## FROM LABOR, DRAYAGE, AND STORAGE.

S. J. Anderson, collector, Portland, Me	2,258 28
R. Armstrong, collector, Dubuque, Iowa	2 20
A. S. Badger, collector, New Orleans, La	12 64
J. Bookwalter, collector, Minnesota, Minn	37 75
A. D. Bissell, collector, Buffalo, N. Y	219 45
J. Burns, collector, Kansas City, Mo	54 30
C. F. Bailey, Corpus Christi, Tex	115 46
D. O. Barr, collector, Pittsburgh, Pa	53 00
J. B. Battelle, collector, Miami, Ohio	10 20
R. L. Cropley, collector, Georgetown, D. C	97 86
W. Caldwell, collector, Cincinnati, Ohio	1,648 79
T. F. Cassels, collector, Memphis, Tenn	130 55
J. Cadwalader, collector, Philadelphia, Pa	5,040 15
R. C. Crowell, collector, Kansas City, Mo	4 75
W. G. Clark, collector, Mobile, Ala	18 30
J. J. Cocke, collector, Brazos, Tex	48 20
A. D. Cole, collector, Albany, N. Y	14 78
W. H. Daniels, collector, Oswegatchie, N. Y	55 00
F. N. Dow, collector, Portland, Me	1,133 52
J. F. Faulkner, collector, Louisville, Ky	54 15
J. T. Golbright, collector, Louisville, Ky	394 53
A. Guernon, collector, Minnesota, Minn	104 80
J. B. Grooms, collector, Baltimore, Md	931 60
E. L. Hedden, collector, New York, N. Y	23,970 15
J. F. Hartranft, collector, Philadelphia, Pa	763 81
C. Harris, collector, Providence, R. I.	318 64
J. V. Harris, collector, Key West, Fla	319 80
J. S. Hager, collector, San Francisco, Cal	915 88
G. A. Hesson, collector, Memphis, Tenn	10 00
B. F. Jonas, collector, New Orleans, La	956 97
T. F. Johnson, collector, Savannah, Ga	6 60
T. B. Johnston, collector, Charleston, S. C	478 52
L. H. Jermon, collector, Corpus Christi, Tex	23 20
T. D. Jervey, collector, Charleston, S. C	723 03
A. M. Kuhn, collector, Indianapolis, Ind	63 30
J. O. Luby, collector, Brazos, Tex	123 30
W. Livingston, Jr., collector, Detroit, Mich	2,454 15
J. J. Lamoree, collector, Oswego, N. Y	134 55
E. D. Lancaster, collector, Saint Louis, Mo	1,471 45
A. G. Mallory, collector, Galveston, Tex	619 57
J. McWilliams, collector, Providence, R. I	189 57
W. R. Mayo, collector, Norfolk, Va	11 20
I. B. Poncher, collector, Oswego, N. Y	2,325 73
A. Putnam, collector, Middletown, Conn	86 29
H. F. Pickels, collector, Delaware, Del	6 40
W. H. Robertson, collector, New York, N. Y	270 70
C. H. Robinson, collector, Wilmington, N. C	201 27
W. H. Sears, collector, San Francisco, Cal	624 63
C. C. Sweeney, collector, Galveston, Tex	398 68
L. Saltonstall, collector, Boston, Mass	8,873 00
F. B. Torrey, collector, Bath, Me	106 50
E. H. Webster, collector, Baltimore, Md	1,728 65

Carried forward

60,625 98 317,660,880 90



## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM LABOR, DRAYAGE, AND STORAGE—Continued.

Brought forward.....	\$60,625 98	\$817,660,380 00
R. Worthington, collector, Boston, Mass.....	6,441 86	
C. M. Whitney, collector, Saint Louis, Mo.....	625 40	

67,693 24

## FROM SERVICES OF UNITED STATES OFFICERS.

S. J. Anderson, collector, Portland, Me.....	1,223 50	
R. F. Arbuckle, collector, Erie, Pa.....	24 00	
A. H. Abell, collector, Dunkirk, N. Y.....	183 00	
F. J. Babson, collector, Gloucester, N. Y.....	547 16	
J. M. Boardman, collector, Belfast, Me.....	23 11	
A. S. Badger, collector, New Orleans, La.....	430 18	
J. C. Byrbee, collector, New Haven, Conn.....	605 85	
W. L. Bancroft, collector, Haron, Mich.....	3,976 62	
J. Bookwalter, collector, Minnesota, Minn.....	791 00	
A. D. Bissell, collector, Buffalo, N. Y.....	1,987 56	
J. Burns, collector, Kansas City, Mo.....	80	
J. R. Briery, collector, Wilmington, Cal.....	571 50	
C. F. Bailey, Corpus Christi, Tex.....	42 00	
W. Caldwell, Cincinnati, Ohio.....	31 21	
H. DeB. Clay, collector, Yorktown, Va.....	179 38	
J. Cadwalader, collector, Philadelphia, Pa.....	11,915 48	
O. W. Cutler, collector, Niagara, N. Y.....	239 40	
J. J. Cooke, collector, Brazos, Tex.....	26 00	
W. G. Clark, collector, Mobile, Ala.....	42 00	
W. H. Daniels, collector, Oswegatchie, N. Y.....	1,044 27	
R. F. Dodge, collector, Salem, Mass.....	3 60	
F. N. Dow, collector, Portland, Me.....	7 00	
D. F. Davis, collector, Bangor, Me.....	23 28	
M. E. Edgar, collector, Perth Amboy, N. J.....	140 00	
B. Flagler, collector, Niagara, N. Y.....	5,754 50	
F. B. Goss, collector, Barnstable, Mass.....	429 17	
A. Guernon, collector, Minnesota, Minn.....	349 00	
J. T. Gotbright, collector, Louisville, Ky.....	197 03	
J. B. Groom, collector, Baltimore, Md.....	5,358 66	
J. E. Grady, Apalachicola, Fla.....	10 00	
E. L. Hedden, collector, New York, N. Y.....	126,426 58	
J. F. Hartranft, collector, Philadelphia, Pa.....	1,139 20	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	40 00	
C. Harris, collector, Providence, R. I.....	182 50	
J. V. Harris, collector, Key West, Fla.....	1,545 64	
J. Hobson, collector, Oregon, Oreg.....	24 00	
J. S. Hagar, collector, San Francisco, Cal.....	11,511 12	
B. F. Jonas, New Orleans, La.....	5,344 82	
L. H. Jerome, Corpus Christi, Tex.....	50 50	
T. F. Johnson, collector, Savannah, Ga.....	517 08	
T. D. Jervy, collector, Charleston, S. C.....	136 00	
G. A. Johnson, collector, San Diego, Cal.....	18 00	
O. Kelly, collector, Perth Amboy, N. J.....	510 09	
J. O. Luby, collector, Brazos, Tex.....	20 00	
W. Livingston, jr., collector, Detroit, Mich.....	1,186 20	
B. P. Lee, collector, Yorktown, Va.....	9 00	
R. D. Lancaster, collector, Saint Louis, Mo.....	36 00	
A. G. Malloy, collector, Galveston, Tex.....	10 32	
J. Magoffin, collector, Paso del Norte, Tex.....	1,108 90	
C. E. Morris, collector, Genesee, N. Y.....	253 25	
W. R. Mayo, collector, Norfolk, Va.....	90 00	
J. McWilliams, collector, Providence, R. I.....	547 50	
H. B. Moore, collector, Duluth, Minn.....	6 00	
H. F. Pickels, collector, Delaware, Del.....	5 00	
W. H. Pratt, collector, Humboldt, Cal.....	3 00	
D. S. Pressen, collector, Gloucester, Mass.....	376 61	
W. H. Robertson, collector, New York, N. Y.....	64 00	
R. T. Rundlett, collector, Wiscasset, Me.....	72 01	
C. H. Robinson, collector, Wilmington, N. C.....	82 50	
E. Redman, collector, Frenchman's Bay, Me.....	50 42	
J. Spaulding, collector, Chicago, Ill.....	1,019 30	
V. Smith, collector, Duluth, Minn.....	42 50	
S. M. Sawyer, collector, Apalachicola, Fla.....	31 80	
W. H. Sears, collector, San Francisco, Cal.....	5,100 96	
W. A. Saylor, collector, Paso del Norte, Tex.....	101 10	
H. C. Stafford, collector, Erie, Pa.....	18 00	
B. B. Smalley, collector, Vermont, Vt.....	3,094 50	
C. C. Sweeney, collector, Galveston, Tex.....	138 82	
A. F. Seeburger, collector, Chicago, Ill.....	2,677 07	
L. Saltonstall, collector, Boston, Mass.....	18,572 08	
J. A. Tibbetts, collector, New London, Conn.....	10 00	
B. R. Tate, collector, New London, Conn.....	40 00	
E. H. Webster, collector, Baltimore, Md.....	8,022 20	
R. Worthington, collector, Boston, Mass.....	12,044 18	

Carried forward.....

239,684 75 317,728,073 24

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM SERVICES OF UNITED STATES OFFICERS—Continued.

Brought forward.....	\$239,684 75	\$317,728,073 24
W. Wells, collector, Vermont, Vt.....	1,052 42	
C. M. Whitney, collector, Saint Louis, Mo.....	16 00	
		240,753 17

## FROM CUSTOMS OFFICERS' FEES.

S. J. Anderson, collector, Portland, Me.....	6,445 08	
A. S. Badger, collector, New Orleans, La.....	501 21	
J. Cadwalader, collector, Philadelphia, Pa.....	19,620 84	
F. N. Dow, collector, Portland, Me.....	1,949 26	
W. R. Finch, collector, La Crosse, Wis.....	66 65	
J. B. Groome, collector, Baltimore, Md.....	4,473 70	
E. L. Hedden, collector, New York, N. Y.....	180,342 84	
J. F. Hartranft, collector, Philadelphia, Pa.....	2,745 56	
J. S. Flagler, collector, San Francisco, Cal.....	12,515 23	
B. F. Jonas, collector, New Orleans, La.....	10,522 32	
J. Magoffin, collector, Paso del Norte, Tex.....	554 48	
F. J. Phelps, collector, La Crosse, Wis.....	23 35	
W. H. Robertson, collector, New York, N. Y.....	2,062 65	
W. A. Saylor, collector, Paso del Norte, Tex.....	129 96	
J. Spalding, collector, Chicago, Ill.....	4,057 75	
W. H. Sears, collector, San Francisco, Cal.....	6,023 05	
A. F. Seeburger, collector, Chicago, Ill.....	8,285 70	
L. Saltonstall, collector, Boston, Mass.....	22,797 45	
R. Worthington, collector, Boston, Mass.....	16,775 53	
E. H. Webster, collector, Baltimore, Md.....	7,759 15	
		307,651 76

## FROM WEIGHING FEES.

S. J. Anderson, collector, Portland, Me.....	73 34	
A. F. Bissell, collector, Buffalo, N. Y.....	55 87	
J. W. Burke, collector, Mobile, Ala.....	50	
A. S. Badger, collector, New Orleans, La.....	21 11	
James Burns, collector, Kansas City, Mo.....	52 44	
D. O. Barr, collector, Pittsburgh, Pa.....	41 03	
C. F. Bailey, collector, Corpus Christi, Tex.....	9 20	
R. C. Crowell, collector, Kansas City, Mo.....	17 62	
W. G. Clarke, collector, Mobile, Ala.....	9 25	
J. Cadwalader, collector, Philadelphia, Pa.....	3,366 24	
J. J. Cocke, collector, Brazos, Tex.....	34 00	
J. E. Grady, collector, Apalachicola, Fla.....	3 00	
J. B. Groome, collector, Baltimore, Md.....	312 47	
E. L. Hedden, collector, New York, N. Y.....	87,013 88	
H. Higgins, collector, Saint John's, Fla.....	24 00	
J. F. Hartranft, collector, Philadelphia, Pa.....	1,506 15	
C. Harris, collector, Providence, R. I.....	79	
J. S. Hazen, collector, San Francisco, Cal.....	6,079 12	
L. H. Jerome, collector, Corpus Christi, Tex.....	6 00	
B. F. Jonas, collector, New Orleans, La.....	257 83	
J. O. Luby, collector, Brazos, Tex.....	5 00	
A. G. Malloy, collector, Galveston, Tex.....	70 75	
W. R. Mayo, collector, Norfolk, Va.....	12 00	
J. McWilliams, collector, Providence, R. I.....	30	
D. S. Pressen, collector, Gloucester, Mass.....	38 34	
W. H. Robertson, collector, New York, N. Y.....	1,539 79	
W. H. Sears, collector, San Francisco, Cal.....	3,304 99	
C. C. Sweeney, collector, Galveston, Tex.....	14 50	
L. Saltonstall, collector, Boston, Mass.....	4,170 61	
R. Worthington, collector, Boston, Mass.....	4,780 27	
E. H. Webster, collector, Baltimore, Md.....	576 57	
		113,397 96

## FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

R. Armstrong, collector, Dubuque, Iowa.....	11 25	
J. A. P. Allen, collector, New Bedford, Mass.....	668 40	
A. S. Badger, collector, New Orleans, La.....	58 27	
J. Bookwalter, collector, Minnesota, Minn.....	114 65	
W. A. Baldwin, collector, Newark, N. J.....	20 00	
A. W. Bash, collector, Puget Sound, Wash.....	1,323 58	
J. C. Byxbee, collector, New Haven, Conn.....	209 49	
W. L. Bancroft, collector, Huron, Mich.....	264 32	
J. M. Boardman, collector, Belfast, Me.....	25 00	
A. H. Beach, collector, Wheeling, W. Va.....	52 52	
F. J. Babson, collector, Gloucester, Mass.....	307 24	
A. D. Bissell, collector, Buffalo, N. Y.....	62 55	
D. O. Barr, collector, Pittsburgh, Pa.....	50 00	
H. F. Beecher, collector, Puget Sound, Wash.....	37,533 17	
C. F. Bailey, collector, Corpus Christi, Tex.....	149 03	
J. B. Battelle, collector, Miami, Ohio.....	25 00	
J. Cadwalader, collector, Philadelphia, Pa.....	447 23	

Carried forward..... 41,321 70 318,389,876 13

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	\$41,321 70	\$318,389,876 18
W. Caldwell, collector, Cincinnati, Ohio	115 00	
R. L. Copley, collector, Georgetown, D. C.	134 50	
W. W. Cottrell, collector, Saint Mark's, Fla.	472 50	
W. G. Clark, collector, Mobile, Ala.	273 85	
J. H. Cozzens, collector, Newport, R. I.	6 32	
J. J. Cocke, collector, Brazos, Tex.	379 72	
J. Campbell, collector, Omaha, Nebr.	5 25	
J. P. Denworth, collector, Aroostook, Me.	2,677 87	
J. E. Dart, collector, Brunswick, Ga.	12 00	
D. F. Davis, collector, Bangor, Me.	382 47	
W. H. Daniels, collector, Oswegatchie, N. Y.	149 00	
R. F. Dodge, collector, Salem, Mass.	45 00	
M. A. Edgar, collector, Perth Amboy, N. J.	10 00	
T. M. Favre, collector, Pearl River, Miss.	111 73	
P. French, collector, Alaska, Alaska	152 87	
B. Flagler, collector, Niagara, N. Y.	415 87	
A. Guernon, collector, Minnesota, Minn.	103 72	
J. T. Gotbright, collector, Louisville, Ky.	58 75	
J. B. Groome, collector, Baltimore, Md.	89 55	
W. Goddard, collector, Fairfield, Conn.	104 99	
F. B. Goss, collector, Barnstable, Mass.	25 00	
J. E. Grady, collector, Apalachicola, Fla.	100 00	
J. V. Harris, collector, Key West, Fla.	3,343 51	
J. S. Hanover, collector, Fairfield, Conn.	1 50	
E. L. Hedden, collector, New York, N. Y.	33,440 87	
G. W. Howe, collector, Cuyahoga, Ohio.	1,827 53	
H. F. Heriot, collector, Georgetown, S. C.	15 00	
J. S. Hager, collector, San Francisco, Cal.	25,967 48	
A. A. Hanscom, collector, Portsmouth, N. H.	95 16	
E. Higgins, collector, St. John's, Fla.	76 00	
W. H. Hunt, jr., collector, Montana and Idaho	18 30	
L. H. Jerome, collector, Corpus Christi, Tex.	627 01	
T. F. Johnson, collector, Savannah, Ga.	10 00	
T. B. Johnston, collector, Charleston, S. C.	17 50	
B. F. Jonas, collector, New Orleans, La.	769 25	
G. A. Johnson, collector, San Diego, Cal.	53 63	
J. C. Jewell, collector, Evansville, Ind.	50 00	
O. Kelly, collector, Perth Amboy, N. J.	15 00	
C. Krez, collector, Milwaukee, Wis.	19 10	
J. O. Luby, collector, Brazos, Tex.	485 64	
W. Livingstone, jr., collector, Detroit, Mich.	1,858 98	
R. D. Lancaster, collector, Saint Louis, Mo.	7 40	
J. J. Lamoree, collector, Oswego, N. Y.	339 90	
S. Moffett, collector, Champlain, N. Y.	136 00	
A. G. Malloy, collector, Galveston, Tex.	10 00	
J. Magoffin, collector, Paso del Norte, Tex.	1,145 94	
W. J. McKinnie, collector, Cuyahoga, Ohio.	42 85	
W. R. Mayo, collector, Norfolk, Va.	132 09	
D. McLaughlin, collector, Michigan, Mich.	175 00	
J. McWilliams, collector, Providence, R. I.	48 50	
C. E. Morris, collector, Genesee, N. Y.	98 25	
C. B. Marchant, collector, Edgartown, Mass.	5 00	
N. B. Nutt, collector, Passamaquoddy, Me.	701 38	
C. Y. Osburn, collector, Superior, Mich.	16 15	
D. S. Pressen, collector, Gloucester, Mass.	70 00	
J. L. Pierce, collector, Machias, Me.	91 83	
W. H. Pratt, collector, Humboldt, Cal.	25 60	
J. B. Poucher, collector, Oswego, N. Y.	5 60	
W. H. Robertson, collector, New York, N. Y.	16 81	
H. W. Richardson, collector, Beaufort, S. C.	696 00	
C. H. Robinson, collector, Wilmington, N. C.	10 00	
W. Reed, collector, Champlain, N. Y.	961 60	
W. H. Sears, collector, San Francisco, Cal.	2,193 44	
J. Spalding, collector, Chicago, Ill.	235 94	
F. N. Shurtleff, collector, Willamette, Oreg.	15 09	
W. A. Saylor, collector, Paso del Norte, Tex.	287 41	
C. C. Sweeney, collector, Galveston, Tex.	36 05	
E. Sprague, collector, Waldoborough, Me.	14 90	
B. B. Smalley, collector, Vermont, Vt.	384 44	
A. F. Seeburger, collector, Chicago, Ill.	628 75	
L. Saltonstall, collector, Boston, Mass.	831 94	
E. L. Sullivan, collector, San Francisco, Cal.	99	
O. L. Threlkeld, collector, Saluria, Tex.	106 79	
B. R. Tate, collector, New London, Conn.	20 00	
F. B. Torrey, collector, Bath, Me.	500 00	
F. A. Vaughan, collector, Saluria, Tex.	78 87	
J. H. P. Voorhies, collector, Denver, Colo.	491 57	
G. Warren, collector, Cape Vincent, N. Y.	608 61	
R. Worthington, collector, Boston, Mass.	1,097 47	
W. Wells, collector, Vermont, Vt.	420 10	

Carried forward

128,504 69 318,389,876 18

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward .....	\$128,504 69	\$318,389,876 13
E. H. Webster, collector, Baltimore, Md .....	251 28	
D. O. Watson, collector, Michigan, Mich.....	87 61	
		128,843 58

## FROM EMOLUMENT FEES—CUSTOMS, 1885 AND PRIOR YEARS.

A. J. Beers, collector, New Haven, Conn.....	884 07	
J. C. Byxbee, collector, New Haven, Conn.....	59 50	
F. J. Babson, collector, Gloucester, Mass.....	132 16	
J. R. Brierly, collector, Wilmington, N. C.....	1,203 61	
J. Bookwalter, collector, Minnesota, Minn.....	2,685 09	
A. W. Bash, collector, Puget Sound, Wash.....	623 60	
J. W. Burke, collector, Mobile, Ala.....	3,438 87	
A. D. Bissell, collector, Buffalo, N. Y.....	1,807 92	
A. A. Burleigh, collector, Aroostook, Me.....	2,973 89	
J. P. Donworth, collector, Aroostook, Me.....	169 37	
W. H. Daniels, collector, Oswegatchie, N. Y.....	3,792 29	
J. F. Dravo, collector, Pittsburgh, Pa.....	3,915 76	
D. F. Davis, collector, Bangor, Me.....	1,040 29	
D. Eagan, collector, Key West, Fla.....	4,794 32	
B. Flagler, collector, Niagara, N. Y.....	9,421 10	
C. A. Gould, collector, Buffalo, N. Y.....	24,393 80	
W. Hartstiff, collector, Huron, Mich.....	1,660 23	
G. W. Howe, collector, Cuyahoga, Ohio.....	2,090 33	
A. W. Hall, collector, Milwaukee, Wis.....	602 35	
T. A. Henry, collector, Pamlico, N. C.....	12 50	
S. H. Jerome, collector, Corpus Christi, Tex.....	17 06	
J. J. Lamoree, collector, Oswego, N. Y.....	20,389 42	
A. G. Malloy, collector, Galveston, Tex.....	44 61	
D. McLaughlin, collector, Michigan, Mich.....	278 10	
S. Moffett, collector, Champlain, N. Y.....	3,656 67	
C. E. Morris, collector, Genesee, N. Y.....	3,599 99	
D. W. McClung, collector, Cincinnati, Ohio.....	9,353 44	
N. B. Nutt, collector, Passamaquoddy, Me.....	590 23	
C. Y. Osburn, collector, Superior, Mich.....	584 19	
E. J. Pennypacker, collector, Wilmington, N. C.....	17 11	
C. Rude, collector, Sandusky, Ohio.....	121 14	
F. N. Shurtleff, collector, Willamette, Oreg.....	2,388 00	
V. Smith, collector, Duluth, Minn.....	20	
F. B. Torrey, collector, Bath, Me.....	247 73	
J. M. Tarble, collector, Pensacola, Fla.....	47 78	
C. Van Cleve, Yaquina, Oreg.....	1,036 66	
W. Wells, collector, Vermont, Vt.....	10,437 70	
G. W. Warren, collector, Cape Vincent, N. Y.....	191 65	
F. N. Wicker, collector, Key West, Fla.....	126 81	
C. M. Whitney, collector, Saint Louis, Mo.....	13,437 13	
		131,866 67

## FROM EMOLUMENT FEES—CUSTOMS, 1886.

C. F. Bailey, collector, Corpus Christi, Tex.....	116 69	
F. J. Babson, collector, Gloucester, Mass.....	126 84	
A. D. Bissell, collector, Buffalo, N. Y.....	917 63	
W. W. Cottrell, collector, Saint Marks, Fla.....	129 95	
O. W. Cutler, collector, Niagara, N. Y.....	202 45	
W. Caldwell, collector, Cincinnati, Ohio.....	93 37	
J. K. Faulkner, collector, Louisville, Ky.....	103 16	
B. Flagler, collector, Niagara, N. Y.....	1,559 87	
G. W. Howe, collector, Cuyahoga, Ohio.....	718 94	
A. W. Hall, collector, Milwaukee, Wis.....	295 34	
L. H. Jerome, collector, Corpus Christi, Tex.....	56 55	
R. D. Lancaster, collector, Saint Louis, Mo.....	90 20	
J. J. Lamoree, collector, Oswego, N. Y.....	2,498 34	
W. Livingstone, jr., collector, Detroit, Mich.....	1,410 13	
S. Moffett, collector, Champlain, N. Y.....	2,856 57	
D. McLaughlin, collector, Michigan, Mich.....	240 00	
A. G. Malloy, collector, Galveston, Tex.....	141 94	
C. Y. Osburn, collector, Superior, Mich.....	684 75	
J. B. Poncher, collector, Oswego, N. Y.....	172 15	
W. Reed, collector, Champlain, N. Y.....	4,899 09	
C. H. Robinson, collector, Wilmington, N. C.....	466 33	
C. C. Sweeney, collector, Galveston, Tex.....	863 16	
O. L. Threlkeld, collector, Saluria, Tex.....	34 80	
W. Wells, collector, Vermont, Vt.....	4,134 35	
C. M. Whitney, collector, Saint Louis, Mo.....	126 35	
		22,939 05

## FROM SHIPPING FEES.

C. H. Alley, commissioner, Pascagoula, Miss.....	102 50	
H. Bash, commissioner, Port Townsend, Wash.....	2,077 50	
A. M. Bullock, commissioner, Norfolk, Va.....	1,197 00	
J. Babson, commissioner, Boston, Mass.....	4,841 50	
Carried forward .....	8,218 50	818,673,525 43

## REPORT ON THE FINANCES.

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM SHIPPING FEES—Continued.

Brought forward.....	\$8,218 50	\$318,673,525 43
F. J. Babson, commissioner, Gloucester, Mass.....	6 50	
J. M. Boardman, commissioner, Belfast, Me.....	9 50	
J. Beckett, commissioner, Savannah, Ga.....	74 00	
H. DeB. Clay, commissioner, Yorktown, Va.....	28 00	
R. F. Dodge, commissioner, Salem, Mass.....	7 00	
G. J. Hall, commissioner, Brunswick, Ga.....	180 00	
E. Hackett, commissioner, San Francisco, Cal.....	12,107 75	
J. W. Howell, commissioner, Fernandina, Fla.....	86 00	
J. V. Harris, commissioner, Key West, Fla.....	10 50	
H. C. Hathaway, commissioner, New Bedford, Mass.....	193 00	
H. F. Heriot, commissioner, Georgetown, S. C.....	2 00	
E. T. Hunt, commissioner, Pensacola, Fla.....	92 50	
G. A. Johnson, commissioner, San Diego, Cal.....	9 00	
C. P. Knapp, commissioner, Portland, Me.....	1,615 50	
B. P. Lee, commissioner, Yorktown, Va.....	7 00	
J. J. McGuire, commissioner, Pensacola, Fla.....	266 00	
J. A. Mahoney, commissioner, Fernandina, Fla.....	4 00	
B. F. Nichols, commissioner, Providence, R. I.....	1,163 00	
J. A. O'Brien, commissioner, Philadelphia, Pa.....	5,821 00	
W. H. Pratt, commissioner, Humboldt, Cal.....	106 50	
H. F. Pickels, commissioner, Delaware, Del.....	3 00	
D. S. Pressen, commissioner, Gloucester, Mass.....	50	
O. H. Russell, commissioner, Richmond, Va.....	64 00	
P. Paresies, commissioner, Mobile, Ala.....	253 50	
J. C. Reed, commissioner, New York, N. Y.....	19,106 50	
J. S. Ranlett, commissioner, Rockland, Me.....	837 00	
J. J. Rodgers, commissioner, Baltimore, Md.....	1,910 00	
C. H. Robinson, commissioner, Wilmington, N. C.....	19 00	
R. T. Rundlett, commissioner, Wiscasset, Me.....	3 00	
E. O. Smith, commissioner, Bath, Me.....	282 75	
J. D. Stevenson, commissioner, San Francisco, Cal.....	1,109 50	
G. B. Stoddard, commissioner, Charleston, S. C.....	119 50	
G. B. Sawyer, commissioner, Wiscasset, Me.....	5 00	
J. Shepard, commissioner, Saint Mary's, Ga.....	28 00	
F. N. Shurtleff, commissioner, Willamette, Oreg.....	158 50	
J. A. Tibbetts, commissioner, New London, Conn.....	1 00	
C. P. Upshur, commissioner, Astoria, Oreg.....	456 50	
W. Wright, commissioner, New Orleans, La.....	1,954 50	
		56,379 00

## FROM IMMIGRANT FUND.

J. A. P. Allen, collector, New Bedford, Mass.....	174 50	
S. J. Anderson, collector, Portland, Me.....	1,188 50	
J. C. Byxbee, collector, New Haven, Conn.....	3 50	
A. S. Badger, collector, New Orleans, La.....	12 00	
H. F. Beecher, collector, Puget Sound, Wash.....	18 00	
J. Cadwalader, collector, Philadelphia, Pa.....	9,257 00	
F. N. Dow, collector, Portland, Me.....	6 50	
F. B. Goss, collector, Barnstable, Mass.....	24 50	
J. B. Groome, collector, Baltimore, Md.....	5,228 00	
J. F. Hartranft, collector, Philadelphia, Pa.....	1,271 50	
E. Higgins, collector, Saint John's, Fla.....	22 00	
E. L. Hedden, collector, New York, N. Y.....	140,438 50	
J. V. Harris, collector, Key West, Fla.....	1,682 00	
J. S. Hager, collector, San Francisco, Cal.....	3,136 00	
J. Hobson, collector, Oregon, Oreg.....	7 00	
B. F. Jonas, collector, New Orleans, La.....	970 00	
T. D. Jervey, collector, Charleston, S. C.....	3 50	
J. J. McGuire, collector, Pensacola, Fla.....	14 00	
A. G. Malloy, collector, Galveston, Tex.....	168 50	
J. McWilliams, Providence, R. I.....	50	
W. R. Mayo, collector, Norfolk, Va.....	1 00	
W. H. Robertson, collector, New York, N. Y.....	404 00	
F. N. Shurtleff, collector, Willamette, Oreg.....	15 50	
W. H. Sears, collector, San Francisco, Cal.....	3,275 50	
C. C. Sweeney, collector, Galveston, Tex.....	127 00	
L. Saltonstall, collector, Boston, Mass.....	8,007 00	
E. H. Webster, Baltimore, Md.....	1,568 50	
R. Worthington, Boston, Mass.....	4,522 50	
		181,547 00

## FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

E. A. Allen, late receiver public moneys, Omaha, Nebr.....	7 26	
H. E. Andrews, clerk western district Tennessee.....	307 40	
E. Anneke, late receiver public moneys, Traverse City, Mich.....	15 00	
F. E. Brooks.....	124 75	
W. H. Bradley, clerk southern district Illinois.....	1,285 52	
W. H. Bliss, attorney eastern district Missouri.....	100 00	
E. F. Bishop, clerk district Colorado.....	5,573 17	
Carried forward.....	7,413 10	318,911,451 43

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM FINES, PENALTIES AND FORFEITURES—JUDICIARY—Continued.

Brought forward .....	\$7,413 10	\$318,911,451 43
A. E. Buck, clerk, northern district Georgia .....	2,211 25	
N. C. Butler, clerk, district Indiana .....	2,509 91	
C. H. Bill, clerk, northern district Ohio .....	862 43	
L. T. Baxter, clerk, northern district Tennessee .....	225 87	
B. R. Cowen, clerk, southern district Ohio .....	904 73	
S. B. Cral, clerk, district Kentucky .....	446 16	
J. E. Clark, clerk, eastern district Tennessee .....	263 87	
M. B. Conerse, clerk, southern district Illinois .....	1,964 35	
H. C. Cowles, clerk, western district North Carolina .....	230 40	
J. W. Chew, clerk, district Maryland .....	494 72	
C. J. Conda, assistant treasurer .....	35 70	
E. W. Cheney, attorney, northern district Florida .....	23 00	
L. B. Dillicker, clerk, district West Virginia .....	708 63	
J. Devonshire, clerk, eastern district Louisiana .....	36 05	
J. W. Dimmick, clerk, middle district Alabama .....	297 15	
D. J. Davison, clerk, eastern district Michigan .....	1,164 30	
J. C. Dexter, late receiver public moneys, Ionia, Mich. ....	35 68	
E. S. Dundy, jr., clerk, district Nebraska .....	1,071 73	
A. R. Z. Dawson, clerk, United States courts .....	27 82	
J. B. Erhart, late marshal, southern district New York .....	45 68	
T. J. Edwards, clerk, district Nevada .....	40 10	
A. C. Emerson, clerk, district Utah .....	900 00	
E. G. Edgerton, clerk, district Dakota .....	600 00	
B. W. Etheridge, clerk, western district Tennessee .....	136 21	
M. Erwin, clerk, southern district Georgia .....	10 75	
M. Freidsam, collector internal revenue, third district New York ..	600 00	
A. E. Foote, clerk, district Arizona .....	500 00	
J. H. Finks, clerk, northern district Texas .....	370 62	
J. C. Finnell, clerk, district Kentucky .....	55 55	
E. D. Frank, clerk, district Nebraska .....	153 32	
R. L. Goodrich, clerk, eastern district Arkansas .....	497 29	
H. D. Gamble, clerk, western district Pennsylvania .....	398 99	
C. C. Goodnow, receiver public moneys, Tracey, Minn. ....	89 14	
C. B. Germain, clerk, district New York .....	331 60	
T. Griffith, clerk, southern district New York .....	3,092 45	
H. C. Geisburg, clerk, western district Missouri .....	43 38	
H. M. Honsdell, clerk, western district Michigan .....	161 30	
W. H. Hackett, clerk, district New Hampshire .....	10 00	
O. B. Hillis, clerk, district Minnesota .....	5 05	
A. R. Humes, clerk, eastern district Tennessee .....	1,055 73	
C. B. Hickman, late receiver public moneys, Lake City, Colo. ....	21 95	
C. P. Hinsdell, clerk, western district Michigan .....	1 00	
S. Hoffman, clerk, district California .....	100 00	
W. S. Harsha, clerk, eastern district Michigan .....	50 00	
C. H. Hill, clerk, eastern district Massachusetts .....	93 50	
H. Jenkins, jr., late stamp agent Florida .....	12 05	
G. E. Johnson, clerk, district Vermont .....	990 00	
E. Kurtz, clerk, eastern district Wisconsin .....	624 00	
J. N. Kerns, marshal, eastern district Pennsylvania .....	165 00	
H. H. King, clerk, southern district Georgia .....	39 65	
H. K. Love, clerk, southern district Iowa .....	47 35	
R. H. Lamson, clerk, district Oregon .....	765 02	
E. O. Locke, clerk, southern district Florida .....	259 87	
O. A. Larrajois, clerk, western district Texas .....	543 20	
W. H. McCartney, late collector internal revenue, third district Massa- chusetts .....	178 05	
S. C. McCandless, clerk, western district Pennsylvania .....	1,812 09	
E. E. Marvin, clerk, district Connecticut .....	37 47	
J. H. Martin, clerk, district Arizona .....	200 00	
T. Muffley, clerk, district Montana .....	382 85	
A. W. McCullough, clerk, northern district Alabama .....	31 50	
J. M. McKee, clerk, southern district Mississippi .....	65 45	
C. McMichael, late marshal, District of Columbia .....	76 75	
W. K. Meade, marshal, district Arizona .....	2,278 69	
Charles Martin, clerk, district Idaho .....	147 61	
J. Y. Moore, clerk, district West Virginia .....	33 15	
R. Martinez, marshal, district New Mexico .....	63 00	
S. S. Mundy .....	109 61	
A. McGehee, clerk, northern district Mississippi .....	271 45	
R. G. O'Brien, clerk, district Washington Territory .....	111 72	
J. W. Payne, clerk, western district North Carolina .....	23 39	
W. P. Preble, clerk, district Maine .....	231 36	
M. F. Pleasants, clerk, eastern district Virginia .....	363 10	
T. A. Perkins, clerk, district Utah .....	409 50	
W. C. Robards, clerk, western district Texas .....	359 54	
A. L. Richardson, clerk, district Idaho .....	19 20	
L. Rowe, clerk, district New Jersey .....	83 87	
A. J. Ricks, clerk, northern district Ohio .....	91 44	
J. E. Reed, clerk, western district North Carolina .....	172 63	
G. C. Rives, clerk, eastern district Texas .....	76 42	
Secretary of the Treasury .....	360 18	

Carried forward .....

41,511 21 318,911,451 43

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward.....	\$41,511 21	\$318,911,451 43
J. G. Stetson, clerk, district Massachusetts.....	180 07	
W. A. Spencer, clerk, district Minnesota.....	840 75	
A. P. Selby, clerk, eastern district Missouri.....	54 51	
B. B. Smalley, clerk, district Vermont.....	77 70	
F. M. Stewart, clerk, western district Wisconsin.....	825 00	
G. P. Sanger, attorney, district Massachusetts.....	1,297 41	
L. Schmidt, clerk, western district Missouri.....	824 26	
Solicitor of the Treasury.....	10 70	
L. S. B. Sawyer, clerk, district of California.....	16 20	
R. Saxton.....	18 75	
W. H. Shaw, clerk eastern district North Carolina.....	120 10	
J. Seavey, clerk, district Washington Territory.....	508 55	
W. E. Singleton, clerk, eastern district Texas.....	60 60	
H. Squire, clerk, district Idaho.....	50 00	
O. L. Threlkeld, collector customs, Saluria, Tex.....	4 30	
The Attorney-General.....	90 05	
A. I. Thomas, clerk, district Kansas.....	120 89	
M. I. Townsend, clerk, northern district New York.....	18 37	
S. T. Thompson, late receiver of public moneys, Denver, Colo.....	21 35	
A. J. Van Duzee, clerk, western district Iowa.....	633 61	
J. C. Wilson, clerk, district Kansas.....	180 36	
J. R. Wilkins, clerk, district Utah.....	198 00	
S. Wheeler, clerk, western district Arkansas.....	1,368 00	
S. A. Walker, attorney, United States courts.....	19 08	
J. M. Zane, clerk, district Utah.....	30,427 75	

79,477 57

## FROM EMOLUMENT FEES—JUDICIARY.

N. C. Butler, clerk, district Indiana.....	25	
S. Bell, clerk, eastern district Pennsylvania.....	1,210 43	
M. P. Fillmore, late clerk, northern district New York.....	23,192 67	
E. D. Frank, clerk, district Nebraska.....	1,531 69	
T. Griffith, clerk, southern district New York.....	3,447 10	
S. H. Lyman, clerk, southern district New York.....	6,281 54	
C. S. Lincoln, clerk, eastern district Pennsylvania.....	1,429 18	
C. McMichael, marshal, district California.....	1,316 91	
J. H. McKinney, clerk, supreme court District Columbia.....	3,153 22	
E. Pillow, marshal, middle district Tennessee.....	312 89	
W. Robbins, clerk, northern district New York.....	366 31	
R. Root, late marshal southern district Iowa.....	214 30	
S. Rowe, clerk, district New Jersey.....	186 00	
S. H. Reeves, clerk, eastern district Tennessee.....	26 39	
J. P. Selby, clerk, eastern district Missouri.....	1,400 70	
M. I. Townsend, clerk, northern district New York.....	30 92	

44,100 50

## FROM PROCEEDS OF GOVERNMENT PROPERTY.

Treasury Department.....	46,511 59	
War Department:		
Proper.....	1,780 52	
Ordnance.....	11,333 29	
Medical and hospital.....	3,307 46	
Quartermasters.....	135,104 34	
Signal Service.....	689 80	
Adjutant-General.....	6 00	
Louisville and Portland Canal.....	16 75	
Military Prisons.....	123 55	
Engineers.....	14,497 98	
Navy Department:		
Proper.....	3,876 31	
Equipment and Recruiting.....	21,417 96	
Construction and Repair.....	4,432 07	
Provisions and Clothing.....	1,842 29	
Yards and Docks.....	192 05	
Marine.....	741 93	
Steam Engineering.....	5 00	
Naval Academy.....	40 50	
Miscellaneous:		
Public Printer.....	7,617 89	
State Department.....	3,865 28	
Department of Justice.....	818 84	
Department of Agriculture.....	2,210 94	
Interior proper.....	3,110 43	
Geological Survey.....	671 22	
General Land Office.....	276 41	
Indians.....	1,061 85	
Smithsonian Institution.....	8 16	
National Museum.....	556 25	
Patent Office.....	31 00	
Pensions.....	1,021 06	
Consular service.....	20 65	

Carried forward ..... 287,189 37 319,035,029 54

## STATEMENT of the RECEIPTS of the UNITED STATES, &amp;c.—Continued.

## FROM PROCEEDS OF GOVERNMENT PROPERTY.

Brought forward.....	\$267,189 37	\$319,055,029 50
Miscellaneous—Continued.....		
Senate.....	563 44	
House of Representatives.....	605 95	
State, War, and Navy Department building.....	31 63	
		268,390 39

## FROM MISCELLANEOUS SOURCES.

From direct tax.....		108,239 94
From mileage of examiners.....		1,638 15
From Soldiers' Home permanent fund.....		245,436 98
Reimbursement of interest on Union Pacific Railroad bonds.....	350,049 56	
Reimbursement of interest on Central Pacific Railroad bonds.....	130,634 43	
Sinking fund on Union Pacific Railroad bonds.....	897,008 07	
Sinking fund on Central Pacific Railroad bonds.....	200,897 40	
Kansas Pacific Railway Company.....	138,576 20	
Sioux City and Pacific Railroad Company.....	22,890 43	
Central Branch Union Pacific Railroad Company.....	37,038 77	
Union Pacific Railroad Company.....	04	
		1,777,094 90

Interest, &c., on Indian trust-fund stocks.....	17,485 34	
Indian trust funds.....	4,000 00	
Reimbursement to appropriations made to meet interest on non-pay- ing Indian trust-fund stocks.....	8,213 02	
Funds of Ottawa and Chippewa Indians.....	230 00	
Proceeds of Osage ceded lands.....	988 68	
Proceeds of Osage Indian lands.....	1,197,083 16	
Proceeds of Omaha Indian lands.....	57,697 12	
Proceeds of Umatilla Indian lands.....	18,802 00	
Proceeds of Cherokee school lands.....	433 32	
Proceeds of Kansas Indian lands.....	17,501 08	
Proceeds of Otoe and Missouri Indian lands.....	76,334 92	
Proceeds of Pawnee Indian lands.....	42,739 03	
Proceeds of Sioux Reservation in Minnesota and Dakota.....	54,437 78	
Proceeds of Ute Indian lands.....	77,467 07	
Proceeds of Miami Indian lands.....	945 10	
Interest on deferred payments, sales of Indian lands.....	32,038 80	
		1,606,386 42

United States notes.....	63,000,000 00	
Silver certificates.....	4,600,000 00	
Gold certificates.....	1,040,000 00	
Certificates of deposit.....	47,635,000 00	
Funded loan of 1907.....	39,850 00	
		116,314,850 00

## Revenues, District of Columbia:

General fund.....	1,914,954 81	
Water fund.....	172,116 46	
Washington redemption fund.....	479 79	
Special-tax fund.....	12,448 05	
Redemption tax-lien certificates.....	5,614 96	
Redemption assessment certificates.....	216 54	
Sale of bonds, guarantee fund—amount due contractors.....	22,066 11	
United States share revenues, Reform School.....	1,055 64	
Police relief fund.....	2,534 48	
Firemen's fund.....	347 75	
United States share of excess.....	1,172 04	
		2,133,006 63

## Sales of ordnance materials, War Department.

Sales of condemned naval vessels.....		42,938 02
Profits on coinage.....	90,178 01	
Profits on coinage, standard silver dollars.....	5,751,347 72	
Deductions on bullion deposits.....	60,982 78	
Assays, &c., of ores.....	2,110 75	
		5,904,619 26

## Deposits for surveying public lands

Tax on circulation of national banks.....		192,735 63
Fees on letters patent.....		2,693,712 87
Depredations on public lands.....		1,179,579 00
Water and ground rent, Hot Springs, Ark.....		34,607 89
		4,705 00

## Reimbursement by national-bank redemption agency:

Salaries, office Treasurer, 1885.....	38,530 00	
Salaries, office Treasurer, 1886.....	56,482 74	
Salaries, office Comptroller of Currency, 1885.....	8,410 00	
Salaries, office Comptroller of Currency, 1886.....	10,537 51	
Contingent expenses, office Treasurer, 1885.....	88,485 34	
		202,445 59

## Reimbursement account, salaries office Commissioner Internal Reve-

nue, 1885.....	206 10	
Reimbursement account, salaries office Commissioner Internal Reve- nue, 1886.....	2,293 90	
		2,500 00

Tax on seal-skins.....		317,489 50
Forfeiture for unlawfully taking fur-seals.....		1,000 00
Spanish indemnity fund.....		31,518 64

Carried forward..... 452,138,279 90



*STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.*

## FROM MISCELLANEOUS SOURCES—Continued.

Brought forward .....	\$452,138,279 90
Interest on deposits with Seligman Bros. ....	3,123 69
Interest on deposits and premium on exchange .....	6,604 14
Interest on Nashville and Chattanooga Railroad bonds .....	20,000 00
Sale of old court-house, Boston, Mass .....	252,357 13
Sale of old custom-house and post-office, Cincinnati, Ohio .....	100,000 00
Interest on East Tennessee, Virginia and Georgia Railroad bonds .....	3,800 00
Damages to U. S. S. Brooklyn .....	25,000 00
Damages to coast survey vessel .....	75 00
Right of way to Schuylkill River East Side Railroad Company .....	5,400 00
Rent of public buildings .....	11,911 52
Interest on debts due the United States .....	5,229 51
Miscellaneous items .....	2,164 29
Assessments, deaths on shipboard .....	690 00
Conscience fund .....	8,530 76
Passport fees .....	26,167 56
Copyright fees .....	25,143 00
Copying fees, General Land Office .....	10,625 72
Fees for inspecting gas and meters .....	233 75
Unexpended receipts United States military telegraph lines .....	17,219 29
Trust-fund interest from schools, South Carolina .....	1,943 48
Indian moneys, proceeds, labor, &c. ....	14,960 22
Sale of property, internal-revenue laws .....	190 00
Rent of property, internal-revenue laws .....	76 67
Unexplained balances in disbursing accounts .....	7 04
Work done in public shops .....	128 00
Premium on drafts .....	12,266 12
Redemption of property, act June 8, 1872 .....	74 59
Sale of property, section 3749, Revised Statutes .....	2,513 34
Forfeitures by contractors .....	1,356 72
Reimbursement by Edgar Speidan, &c. ....	240 00
Payment by District of Columbia, interest, &c., increasing water supply .....	11,426 22
Bribes offered United States officers .....	150 00
Soldiers' hand-books lost .....	5 40
Reimbursements to United States account, outstanding liabilities .....	6,693 30
Donation to the Government, &c. ....	39,990 70
<b>Total receipts .....</b>	<b>452,754,577 06</b>

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1886, together with the UNEXPENDED BALANCES on June 30, 1886, which are to be accounted for in the next annual statement.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tion June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL.										
Salaries and mileage of Members.....	1886	23	388		\$413,000 00		\$413,000 00	\$411,000 00		\$2,000 00
Do.....	1885					\$4,670 42	4,670 42			4,670 42
Do.....	1884			\$3,341 60			3,341 60		\$3,341 60	
Salaries officers and employés, Senate.....	1886	23	388		343,795 10		343,795 10	334,216 64		9,578 46
Do.....	1885			2,618 43			2,618 43	118 70		2,499 73
Do.....	1884			4,408 14			4,408 14	174 95		4,233 19
Contingent expenses Senate:										
Clerks to Senators.....	1885			8,310 00			8,310 00			8,310 00
Do.....	1884			2,808 00			2,808 00			2,808 00
Stationery and newspapers.....	1886	23	390		15,500 00		15,500 00	15,500 00		
Do.....	1884			35			35		35	
Horses and wagons.....	1886	23	390		3,500 00		3,500 00	3,500 00		
Fuel for heating apparatus.....	1886	23	390		8,000 00		8,000 00	8,000 00		
Do.....	1884			613 83			613 83			613 83
Furniture and repairs.....	1886	23	390		10,000 00		10,000 00	10,000 00		
Do.....	1885					2 00	2 00			2 00
Do.....	1884			357 48			357 48			357 48
Folding documents.....	1886	23	390		2,500 00		2,500 00	2,500 00		
Do.....	1885					22 50	22 50			22 50
Do.....	1884			45 25			45 35			45 35
Materials for folding.....	1886	23	390		4,500 00		4,500 00	4,500 00		
Expenses of special and select committees.....	1886	23	390		25,000 00	901 13	25,901 13	25,000 00		901 13
Do.....	1885			7,900 00		886 35	8,786 35	2,489 40		6,296 95
Do.....	1884			4 32			4 32			4 32
Miscellaneous items.....	1886	23, 24	73, 390		20,000 00	3,000 00	23,000 00	21,500 00		1,500 00
Do.....	1885			5,000 00			5,000 00	1,732 55		3,267 45
Do.....	1884			3,401 92			3,401 92			3,401 92
Do.....	1882			1,811 84			1,811 84		1,811 84	
Salaries Capitol police.....	1886	23	391		18,300 00		18,300 00	18,300 00		
Do.....	1884			92 20			92 20		92 20	
Capitol police, contingent fund.....	1886	23	391		50 00		50 00	40 75		9 25
Do.....	1885			50 00			50 00			50 00
Do.....	1884			32 00			32 00		32 00	
Reporting proceedings and debates, Senate.....	1886	23	390		25,000 00		25,900 00	25,000 00		
Compiling Congressional Directory.....	1886	23	390		1,200 00		1,200 00	1,200 00		
Postage, Senate.....	1886	23	391		200 00		200 00	200 00		
Do.....	1884			50 00			50 00		50 00	
Carried forward.....				40,845 46	890,545 10	9,482 40	940,872 96	884,972 99	5,327 99	50,571 98

BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$40,845 46	\$890,545 10	\$9,482 40	\$940,872 96	\$884,972 99	\$5,327 99	\$50,571 98
Contingent expenses, Senate:										
Packing boxes	1886	23	390		770 00		770 00	770 00		
Do	1884			100 00			100 00		100 00	
Payment to C. H. Hitchcock, messenger, Sen- ate				3 96			3 96		3 96	
Payment to Beverly Hudnell, laborer, Senate				153 53			153 53			153 53
Investigation of epidemic diseases				14,687 75			14,687 75			14,687 75
Payment to clerk to Committee on Appro- priations				6 68			6 68		6 68	
Payment to S. H. Colbath, messenger, Senate				118 70			118 70		118 70	
Salaries and mileage of members, &c., House of Representatives	1886	23	391		1,805,624 00	417 00	1,806,041 00	1,776,410 82		29,630 18
Do	1885			130,545 34			130,545 34	118,574 89		11,970 45
Do	1884			447 00			447 00		447 00	
Salaries, officers and employes, House of Rep- resentatives	1886	23	391		380,007 45		380,007 45	372,000 00		8,007 45
Do	1885			8,473 21			8,473 21	8,418 30		54 91
Do	1885			2,820 18		468 05	3,288 23			3,288 23
Do	1884			14,911 77			14,911 77		14,346 01	565 76
One month's extra pay to officers and em- ployes, House of Representatives		23	469		16 67		16 67	16 67		
Contingent expenses, House of Representa- tives:										
Stationery and newspapers	1886	23	394		47,625 00		47,625 00	30,000 00		17,625 00
Do	1885			828 92		75 98	899 90			899 90
Do	1884			2,315 54			2,315 54		940 54	1,375 00
Fuel for heating apparatus	1886	23	393		7,000 00		7,000 00	6,500 00		500 00
Do	1884					26 72	26 72		26 72	
Furniture and repairs	1886	23	393		10,000 00		10,000 00	7,013 00		2,987 00
Do	1884			226 68			226 68		226 68	
Materials for folding	1886	23	393		16,000 00		16,000 00	12,000 00		4,000 00
Do	1884			3,012 19			3,012 19			3,012 19
Cartage	1886	23	394		600 00		600 00	600 00		
Packing boxes	1886	23	394		2,987 00		2,987 00	2,987 00		
Miscellaneous items	1886	23	394		30,000 00		30,000 00	27,000 00		3,000 00
Do	1884			5,308 01			5,308 01			5,308 01
Salaries, Capitol police	1886	23	391		18,300 00		18,300 00	18,297 55		2 45
Do	1884			24			24		24	

Capitol police contingent fund.....	1886	23	391		50 00		50 00		50 00
Do.....	1885			50 00		50 00			50 00
Do.....	1884			50 00		50 00		50 00	
Postage, House of Representatives.....	1886	28	394		250 00		250 00		250 00
Do.....	1885				11 00		11 00		11 00
Investigation of epidemic diseases.....				17,006 93		17,006 93			17,006 93
Payment to W. H. Smith, assistant in li- brary, House of Representatives.....				74 66		74 66			74 66
Payment to H. H. Smith, journal clerk, House of Representatives.....				500 00		500 00		500 00	
Payment to widow of Hon. J. W. Shackelford Select Committee on Steel-Producing Works of United States, House of Representatives.....				730 29		730 29			730 29
Select Committee on Indian Affairs and Yel- lowstone National Park.....					4,029 94		4,029 94		4,029 94
Publication of the Tenth Census reports.....		23	417	146,599 48		146,599 48		4,289 85	
Repairs of Government Printing Office.....	1884			185 14		185 14		81,890 77	
Salaries, office Public Printer.....	1886	23	394		15,300 00		15,300 00		185 14
Contingent expenses, office Public Printer.....	1886	23	394		3,000 00		3,000 00		15,300 00
Do.....	1885			1,000 00		1,000 00		2,000 00	
Do.....	1884			871 84		871 84		218 75	
Removal and storage of certain materials, Government Printing Office.....		24	9	1,600 00		1,600 00		4,500 00	
Printing and binding first and second vol- umes of the Catalogue of the Library, Sur- geon-General's Office.....				2,628 95		2,628 95			11,600 00
Printing and binding third volume of the Catalogue of the Library, Surgeon-Gen- eral's Office.....				80 65		80 65			2,628 95
Public printing and binding.....	1886	23, 24	513, 723		2,481,500 00		2,481,500 00		80 65
Do.....	1885			311,111 27		311,111 27			281,669 85
Do.....	1884			35,912 99		34,996 25			60,025 28
Do.....	1878			19 33				10,885 54	
Printing Annual Report of Bureau of Animal Industry.....				25,827 60		25,827 60		5,951 21	
Printing Annual Report of Commissioner of Agriculture.....	1881			40,070 90		40,070 90			19,876 39
Do.....	1883			120,697 93		120,697 93		40,070 90	
Publication of information in aid of the So- cieties of the Red Cross.....				43 79		43 79		43 79	
Printing report of Committee on Transporta- tion Routes to the Seaboard.....				1,120 78		1,120 78		1,120 78	
Printing Annual Report Commissioner of Agriculture.....	1884			73,624 26		73,624 26		62,955 05	
Do.....	1885			200,000 00		200,000 00		33,350 20	
Salaries, Library of Congress.....	1886	23	394		38,320 00		38,320 00		10,669 21
Do.....	1885			2,320 00		2,518 88		2,320 00	166,649 80
Do.....	1884			45 62		45 62			320 00
Carried forward.....				1,206,922 57		5,766,685 07		148,022 09	7,121,629 73
								6,109,842 76	77,997 06
									933,789 91

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1886, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$1,206,922 57	\$5,766,685 07	\$148,022 09	\$7,121,629 73	\$6,109,842 76	\$77,997 06	\$933,789 91
Salaries, Library of Congress	1881*			12 43			12 43		12 43	
Increase of Library of Congress	1886	23	394		10,000 00		10,000 00	10,000 00		
Publication of the Peter Force collection of manuscripts		23	394		4,000 00		4,000 00			4,000 00
Works of art for the Capitol.		23	394	6,000 00	5,000 00		11,000 00	11,000 00		
Contingent expenses Library of Congress.	1886	23	394		1,500 00		1,500 00	1,000 00		500 00
Furniture for Library of Congress.	1882*			728 40			728 40		728 40	
Portraits of the Presidents, Library of Con- gress				4 50			4 50		4 50	
Salaries, Botanic Garden.	1886	23	395		11,700 00	4 10	11,704 10	11,704 10		
Do.	1884			05			05		05	
Do	1881*			4 52			4 52			4 52
Improving Botanic Garden	1886	23	395		5,000 00		5,000 00	5,000 00		
Improving buildings Botanic Garden	1886	23	478		5,500 00	1 82	5,501 82	5,500 00		1 82
Do.	1885			1,600 00			1,600 00	1,600 00		
Salaries, Judges, &c., Court of Claims.	1886	23	425		29,840 00		29,840 00	29,840 00		
Do.	1885			450 00			450 00			450 00
Do.	1884			403 51			403 51		403 51	
Reporting decisions Court of Claims.	1886	23	425		1,000 00		1,000 00	1,000 00		
Contingent expenses, Court of Claims	1886	23	425		3,000 00		3,000 00	3,000 00		
Payment of judgments Court of Claims.				24,879 03			24,879 03	7,209 00		17,670 03
Payment to referees, Court of Claims, District of Columbia.				1,500 00		80 00	1,580 00			1,580 00
Conveying votes of electors for President and Vice-President				153 30		49 00	202 30			202 30
Dedication of Washington Monument				3,552 90			3,552 90	636 00		2,916 90
Salary of the President	1886	23	395		50,000 00		50,000 00	50,000 00		
Salary of the Vice-President	1886	23	395		8,000 00		8,000 00	4,921 19		3,078 81
Do.	1885			3,361 07			3,361 07			3,361 07
Do.	1884			5,000 00			5,000 00		5,600 00	
Salaries, Executive Office.	1886	23	395		36,064 00		36,064 00	33,500 00		2,564 00
Do.	1885					2,258 59	2,258 59			2,258 59
Do.	1884			1,200 00			1,200 00		1,200 00	
Contingent expenses, Executive Office.	1886	23	395		8,000 00		8,000 00	6,500 00		1,500 00
Do.	1885					3 33	3 33			3 33
Do.	1884			3 04			3 04		3 04	
Salaries, Civil Service Commission	1886	23	395		21,400 00		21,400 00	20,658 00		742 00
Do.	1885			71 75			71 75			71 75
Do.	1884			30 80			30 80		30 80	

Traveling expenses, Civil Service Commission	1886	23	395		3,500 00		3,500 00	3,000 00		500 00
Do	1885			1,322 62			1,322 62			1,322 62
Do	1884			1,720 58			1,720 58	1,720 58		
Contingent expenses, Civil Service Commission	1886	23	395		3,000 00		3,000 00	2,110 26		889 74
Do	1885			612 56	73 62		686 18	688 93		2 25
Promoting the efficiency of the civil service				29,204 70			29,204 70		29,204 70	
Preventing the spread of epidemic diseases				337,597 73	709 00		338,306 73	72,866 73		265,440 00
Salaries, Department of State	1886	23	395		114,150 00		114,150 00	114,140 94		9 06
Do	1885			1,761 80			1,761 80	725 02		1,035 88
Do	1884			948 51	29 65		978 16		978 16	
Proof-reading, Department of State	1886	23	396		1,280 00		1,280 00	1,200 00		80 00
Do	1884			200 00	70 00		270 00		270 00	
Stationery and furniture, Department of State	1886	23	396		5,000 00		5,000 00	5,000 00		
Do	1884				73 91		73 91		73 91	
Do	1881*			7 50			7 50			7 50
Books and maps, Department of State	1886	23	396		2,000 00		2,000 00	2,000 00		
Do	1883*				7 38		7 38		7 38	
Lithographing, Department of State	1886	23	396		1,200 00		1,200 00	1,200 00		
Do	1884			43 53	159 37		202 90		202 90	
Contingent expenses, Department of State	1886	23	396		4,800 00		4,800 00	4,800 00		500 00
Do	1885			1 75			1 75			1 75
Do	1884			61 75	692 64		754 39		319 03	435 36
Do	1883			663 01			663 01			663 01
Editing, publishing, &c., revised and annual statutes		23	396	444 66	4,000 00		4,444 66	4,000 00		444 66
Duplicates of certain French and American medals				12 24			12 24			12 24
Postage, Department of State	1886			560 00			560 00		560 00	
Removal and rearrangement of records, Department of State	1883			80 96			80 96		80 96	
Transmission of certain books and mementoes to National Lincoln Monument Association	1884									
Salaries, office Secretary of Treasury		21	519		82 50		82 50	82 50		
Do	1886	23	396		506,391 00		506,391 00	480,000 00		26,391 00
Do	1885			3,147 66		4,695 87	7,843 53			7,843 53
Do	1884			40		4,564 09	4,564 09		4,564 09	
Salaries, office Supervising Architect	1886	23	398		18,220 00		18,220 00	16,400 00		1,820 00
Do	1885			20 00		240 86	260 86			260 86
Do	1884					229 63	229 63		229 63	
Salaries, office First Comptroller	1886	23	398		82,020 00		82,020 00	81,000 00		1,020 00
Do	1885					529 88	529 88			529 88
Do	1884			254 00		254 00	254 00		254 00	
Salaries, office Second Comptroller	1886	23	398		116,120 00		116,120 00	113,000 00		3,120 00
Do	1885					1,257 23	1,257 23			1,257 23
Do	1884			110 84		110 84	110 84		110 84	
Additional clerks adjusting accounts of Soldiers' Home		23	398	377 01	10,000 00		10,377 01	10,323 70		53 31
Salaries, office Commissioner of Customs	1886	23	398		49,430 00		49,430 00	47,500 00		1,930 00
Carried forward				1,635,031 68	6,887,882 57	163,752 06	8,686,666 31	7,272,445 03	123,956 37	1,290,264 91

\*And prior years.

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of ap- propriations June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$1,635,081 68	\$8,887,882 57	\$163,752 06	\$8,686,666 31	\$7,272,445 03	\$123,956 37	\$1,290,264 91
Salaries, office Commissioner of Customs	1885					679 52	679 52			679 52
Do	1884			417 07			417 07		417 07	
Salaries, office First Auditor.	1886	23	399		88,810 00		88,810 00	86,500 00		2,310 00
Do	1885					1,093 77	1,093 77			1,093 77
Do	1884			398 75			398 75		398 75	
Salaries, office Second Auditor	1886	23	399		270,490 00		270,490 00	248,000 00		22,490 00
Do	1885			2,883 37		1,639 03	4,522 40			4,522 40
Do	1884			1,239 33			1,239 33		1,239 33	
Salaries, office Third Auditor	1886	23	399		227,210 00		227,210 00	210,000 00		17,210 00
Do	1885					1,074 80	1,074 80			1,074 80
Do	1884			768 89			768 89		768 89	
Additional compensation, office Third Audi- tor				3,721 75		32 97	3,754 72			3,754 72
Salaries, office Fourth Auditor	1886	23	399		69,390 00		69,390 00	69,000 00		390 00
Do	1885					145 60	145 60			145 60
Do	1884			635 44			635 44		635 44	
Salaries, office Fifth Auditor	1886	23	399		47,610 00		47,610 00	46,000 00		1,610 00
Do	1885					68 39	68 39			68 39
Do	1884			531 32			531 32		531 32	
Salaries, office Sixth Auditor	1886	23	399		515,030 00		515,030 00	475,551 68		39,478 32
Do	1885			2,990 00		6,117 09	9,107 09			9,107 09
Do	1884			1,317 51			1,317 51		1,317 51	
Salaries, office Treasurer	1886	23	400		269,600 00		269,600 00	257,000 00		12,600 00
Do	1885			5,000 00		1,855 51	6,855 51			6,855 51
Do	1884			2,563 20			2,563 20		2,563 20	
Salaries, office Treasurer (national currency reimbursable)	1886	23	400		81,560 00		81,560 00	76,500 00		5,060 00
Do	1885			4,060 00		884 61	4,944 61			4,944 61
Do	1884			200 69			200 69		200 69	
Salaries, office Register	1886	23	400		162,450 00		162,450 00	159,500 00		2,950 00
Do	1885			4,193 27		1,142 72	5,335 99			5,335 99
Do	1884			1,619 13			1,619 13		1,619 13	
Salaries, office Comptroller of the Currency.	1886	23	400		103,120 00		103,120 00	96,500 00		6,620 00
Do	1885					1,445 53	1,445 53			1,445 53
Do	1884			968 99			968 99		968 99	
Salaries, office of Comptroller of the Currency (national currency reimbursable)	1886	23	400		16,820 00		16,820 00	14,000 00		2,820 00
Do	1885					63 57	63 57			63 57
Do	1884			252 52			252 52		252 52	

Examination of national banks and bank-plates.	1886	23	400		2,000 00		2,000 00	819 77	1,180 23
Do	1885			1,500 00		340 00	1,840 00		1,840 00
Do	1884			1,699 60			1,699 60		1,699 60
Salaries, office of Life-Saving Service	1886	23	401		38,480 00		38,480 00	38,480 00	
Do	1885			300 38		325 55	625 93		625 93
Do	1884					65 23	65 23	65 23	
Salaries, office of Light-House Board	1886	23	487		*37,800 00		37,800 00	37,800 00	
Do	1885	23	401			429 28	429 28		429 28
Do	1884			765 52		765 52	765 52	765 52	
Salaries, office of Commissioner of Internal Revenue	1886	23	403		282,590 00		282,590 00	250,000 00	32,590 00
Do	1885			7,356 57		2,408 35	9,764 92		9,764 92
Do	1884			2,768 52			2,768 52	2,768 52	
Salaries, office of Commissioner of Internal Revenue, reimbursable	1886	23	403		5,000 00		5,000 00	2,499 98	2,500 02
Do	1885			46 20			46 20		46 20
Do	1884			3,400 00			3,400 00	3,400 00	
Salaries, office of Bureau of Navigation	1886	23	401		29,580 00		29,580 00	26,900 00	2,680 00
Salaries, office of Bureau of Statistics	1886	23	401		46,540 00		46,540 00	45,500 00	1,040 00
Do	1885					230 55	230 55		230 55
Do	1884			186 74			186 74	186 74	
Collecting statistics relating to commerce	1886	23	401		7,000 00		7,000 00	5,000 00	2,000 00
Do	1885			2 33			2 33		2 33
Do	1884			202 49			202 49	202 49	
Salaries, Secret-Service Division	1886	23	401		12,980 00		12,980 00	12,980 00	
Salaries, office Supervising Surgeon-General Marine-Hospital Service	1886	23	57		*26,800 00		26,800 00	26,800 00	
Do	1885					152 55	152 55		152 55
Do	1884					2,252 17	2,252 17	2,252 17	
Salaries, office Supervising Inspector-General Steamboat-Inspection Service	1886			10,400 00			10,400 00	10,400 00	
Do	1885					160 03	160 03		160 03
Do	1884					45 63	45 63	45 63	
Salaries, office Standard Weights and Measures	1886	23	402		5,978 50		5,978 50	5,978 50	
Contingent expenses, office Standard Weights and Measures	1886	23	402	600 00	1,000 00		1,600 00	993 25	606 75
Do	1885					41 88	41 88		41 88
Do	1884			5 68		192 00	197 63	197 63	
Contingent expenses, Treasury Department: Stationery	1886	23	403		30,000 00	42,814 22	72,814 22	67,643 37	5,171 85
Do	1885			4,355 99		465 73	4,821 72	700 76	4,120 96
Do	1884			5,686 23		1,046 38	6,732 61	6,732 61	
Binding, newspapers, &c	1886	23	403		2,500 00		2,500 00	2,125 00	375 00
Do	1884			2 50			2 50	2 50	
Investigation of accounts and traveling expenses	1886	23	403		1,000 00	219 60	1,219 60	1,000 00	219 60

Carried forward

\$2,320 transferred from "Expenses of buoyage," Customs ledger.

\* This amount was transferred from "Marine-Hospital Service," Customs ledger.



## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c,—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$1,708,071 66	\$9,269,221 07	\$231,184 32	\$11,208,477 05	\$9,546,616 34	\$153,187 90	\$1,508,672 81
Contingent expenses, Treasury Department— Continued.										
Freight, telegrams, &c	1886	23	403		4,500 00	2 98	4,502 98	3,600 99		901 99
Rent	1886	23	403		8,625 00		8,625 00	8,275 00		350 00
Horses and wagons	1886	23	403		5,000 00		5,000 00	3,800 00		1,200 00
Do	1884					1,168 49	1,168 49		1,168 49	
Do	1886	23	403		4,000 00		4,000 00	2,500 00		1,500 00
Do	1884					834 50	834 50		834 50	
File-holders and cases	1886	23	403		12,000 00		12,000 00	11,343 81		656 19
Do	1885			2,000 00			2,000 00			2,000 00
Do	1884			2,500 00		300 19	2,800 19		2,800 19	
Fuel, &c	1886	23	403		10,000 00		10,000 00	8,000 00		2,000 00
Do	1885			4,000 00			4,000 00			4,000 00
Gas.	1886	23	403		18,000 00		18,000 00	18,000 00		
Carpets and repairs	1886	23	403		8,000 00		8,000 00	5,606 08		2,393 92
Do	1884					2,416 70	2,416 70		2,416 70	
Furniture, &c	1886	23	403		15,000 00		15,165 14	9,274 18		5,890 96
Do	1885			17 39		455 80	473 19	17 39		455 80
Do	1884			466 90		2,177 83	2,644 73		2,644 73	
Miscellaneous items	1886	23	404		12,000 00	8 23	12,008 23	9,116 24		2,891 99
Do	1885			56 52		288 51	345 03	345 03		
Do	1884			41 94			41 94		41 94	
Do	1883			131 14			131 14		131 14	
Postage, Treasury Department	1886	23	403		500 00		500 00	500 00		
Do	1885			489 95			489 95			489 95
Do	1884			744 96			744 96		744 96	
Postage to Postal Union countries, Treasury Department	1886	23	403		2,000 00		2,000 00	2,000 00		
Do	1885			845 00			845 00			845 00
Do	1884			1,500 00			1,500 00		1,500 00	
Library, Treasury Department	1886	23	403		500 00		500 00	500 00		
Do	1885			250 00			250 00	250 00		
Do	1884			98 21			98 21		98 21	
Expenses of the national currency	1886	23	493		30,000 00		30,000 00	1,075 30		28,924 70
Do	1885					80 34	80 34			80 34
Do	1884			60 51			60 51		60 51	
Distinctive paper for United States securities.	1886	23	493		35,000 00	761 85	35,761 85	5,000 00		30,761 85
Do	1885					29 40	29 40	19 00		10 40
Do	1884			8 33			8 33		8 33	
Transportation of gold coin				100,000 00			100,000 00	54,514 00		45,486 00

Transportation of silver coin .....				70, 114 16			70, 114 16	29, 236 20		40, 827 96
Storage of silver .....				1, 729 28			1, 729 28	22 00		1, 707 28
Storage of silver, transportation .....				50, 000 00			50, 000 00	43, 000 00		7, 000 00
Recoinage of gold and silver coin .....	1886	23	494		10, 000 00		10, 000 00	9, 913 37		86 63
Do .....	1885			5, 480 52			5, 480 52	3, 710 13		1, 770 39
Loss on recoinage of minor coins .....	1884			960 46			960 46		960 46	
Storage of dollars .....				172 65			172 65		172 65	
Vaults, safes, and locks for public buildings .....	1886	23	495		50, 000 00		50, 000 00	35, 000 00		15, 000 00
Do .....	1885			10, 000 00			10, 000 00	9, 003 50		996 50
Do .....	1884			1, 638 00			1, 638 00		1, 638 00	
Plans for public buildings .....	1886	23	495		2, 500 00	415 25	2, 915 25	2, 799 50		115 75
Do .....	1885			25 00		508 12	533 12	461 91		71 21
Do .....	1884			112 60			112 60		112 60	
Lands and other property of the United States .....	1826	23	495		1, 000 00		1, 000 00	300 00		700 00
Do .....	1885			199 62		125 75	325 37			325 37
Do .....	1884			274 89			274 89		274 89	
Do .....	1882			05			05		05	
Suppressing counterfeiting and other crimes .....	1886	23	495		60, 000 00	28	60, 000 28	60, 000 28		
Do .....	1885			953 49		990 63	1, 944 12	222 22		1, 721 90
Do .....	1884			2, 017 46			2, 017 46	100 00	1, 917 46	
North American ethnology, Smithsonian Institution .....				40, 026 89		56 59	40, 083 48	39, 897 07		186 41
International exchange, Smithsonian Institution .....		23	494		10, 000 00		10, 000 00	10, 000 00		
Smithsonian Institution .....				448, 358 49			448, 358 49			448, 358 49
Polaris report, Smithsonian Institution .....				1 22			1 22		1 22	
Propagation of food-fishes .....	1886	{ 23	4943		234, 000 00		234, 000 00	213, 250 00		20, 750 00
Do .....	1885	{ 24	6							
Do .....	1884			14, 389 05		2, 513 50	16, 902 55	14, 789 78		2, 112 77
Do .....	1884			1, 347 92		393 09	1, 741 01	96 89		1, 644 12
Illustrations for report on food-fishes .....	1885					06	06			06
Expenses of inquiry respecting food-fishes .....						84 77	84 77			84 77
Sailing vessels, food-fishes .....				14, 000 00			14, 000 00	14, 000 00		
Steam vessels, food-fishes .....						303 77	303 77			303 77
Fish Commission building, Wood's Holl, Mass. .....				10, 000 00			10, 000 00	10, 000 00		
Statnary and tablets for the Saratoga Monument at Schuylerville, N. Y. .....				40, 000 00			40, 000 00	40, 000 00		
Salaries and expenses, National Board of Health .....	1886	23	496		5, 000 00		5, 000 00	4, 689 68		310 32
Do .....				322, 204 52			322, 204 52			322, 204 52
World's Industrial Exposition at New Orleans .....				7, 054 25		4, 931 60	11, 985 85	10, 162 51		1, 823 34
Final aid to World's Industrial Exposition, &c., New Orleans .....				335, 000 00			335, 000 00	326, 295 20		8, 704 80
Pay to Hartford and New York Transportation Company for improving Connecticut River .....				6, 479 32			6, 479 32	6, 479 32		
To promote the education of the blind .....				2, 500 00		10, 000 00	12, 500 00	10, 600 00		2, 500 00
Carried forward .....				3, 206, 322 35	9, 806, 846 07	260, 197 69	13, 273, 366 11	10, 583, 832 92	170, 714 93	2, 518, 818 26

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or section.							
CIVIL—continued.										
Brought forward				\$3, 206, 322 35	\$9, 806, 846 07	\$260, 197 69	\$13, 273, 366 11	\$10, 583, 832 92	\$170, 714 93	\$2, 518, 818 26
Awards for services in connection with the illness and death of President Garfield				12, 706 99			12, 706 99			12, 706 99
Industrial exposition at Cincinnati, Ohio				50			50	50		
Reimbursement of R. A. Sidebotham, secretary Territory of Idaho				90 00			90 00	90 00		
Memorial cards, &c., President Garfield				690 00			690 00		690 00	
Draping public buildings, &c., death of President Garfield	1882			2, 158 55			2, 158 55		2, 158 55	
Control and protection of property acquired under direct tax laws	1884			500 00			500 00		500 00	
Expenses incurred under act relating to the Chinese				3, 659 26			3, 659 26	3, 659 26		
Refunding to national banking associations excess of duty		14	572		30 89		30 89	30 89		
Relief of Thomas F. Purnell, act May 15, 1886		24	98		1, 000 00		1, 000 00	1, 000 00		
Relief of Isaiah W. Lee and H. H. Ellis		24	167		10, 853 86		10, 853 86	10, 853 86		
Relief of John A. Morris		24	38		117 10		117 10	117 10		
Relief of Ida A. Richardson, Caroline A. Urquhart, and Cora A. Slocomb		24	32		38, 660 55		38, 660 55	38, 660 55		
Relief of John Fraser		24	138		914 20		914 20	914 20		
Salaries, Bureau of Engraving and Printing	1886	23	401		24, 730 00		24, 730 00	19, 182 50		5, 547 50
Do	1885			1, 149 10			1, 149 10			1, 149 10
Do	1884			84 15			84 15		84 15	
Labor and expenses, Bureau of Engraving and Printing	1886	23	487		475, 700 00	426, 678 32	902, 378 32	745, 018 21		157, 360 11
Do	1885			20, 424 57		52, 596 73	73, 021 30	50 00		72, 971 30
Do	1884			9 33		10 81	20 14		20 14	
Do	1883*					48 25	48 25		48 25	
Do	1882*			234 67			234 67		234 67	
Portrait of the late H. R. Anthony		23	344	500 00	235 75		735 75	735 75		
Portrait of the late Benjamin H. Hill				100 00			100 00		100 00	
Portrait of the late W. A. Duncan				500 00			500 00	442 45	57 55	
Portrait of the late John H. Evans				500 00			500 00	494 87	5 13	
Portrait of the late Godlove S. Orth				3 67			3 67		3 67	
Purchase and management of the Portland and Louisville Canal	18		43		423, 190 00	810 00	424, 000 00	424, 000 00		
Trust-fund interest for support of free schools in South Carolina	17		600	501 27	1, 943 48		2, 444 75	1, 941 00		503 75
Expenses of Smithsonian Institution		R. S.	3689		42, 180 00		42, 180 00	42, 180 00		

Outstanding liabilities			449,606 57	51,188 51	500,795 08	13,617 36	487,177 72
Contingent expenses national currency, reimbursable, office of Treasurer	1886	18	399	84,168 87	84,168 87	84,168 87	
Salaries, Coast and Geodetic Survey	1886	23	488	252,396 39	19,970 00	272,366 39	
Do	1885				278 59	278 59	278 59
Do	1884		6,479 29			6,479 29	
Party expenses, Coast and Geodetic Survey	1886	23	488	141,500 00	19,295 58	160,795 58	428 42
Do	1885				21,777 13	21,777 13	
Do	1886				21,777 13	21,777 13	
Do	1885		462 27	1,998 01	2,460 28	1,129 41	1,330 87
Do	1884		522 62	151 60	674 22	340 38	333 84
Transcontinental work, Coast and Geodetic Survey	1886	23	489	20,000 00	20,000 00	19,750 52	249 48
Do	1885			479 47	300 00	300 00	179 47
Do	1884		56 00		56 00		56 00
Points for State surveys, Coast and Geodetic Survey	1886	23	489	16,300 00	16,300 00	16,300 00	
Do	1885			2 09	2 09		2 09
Do	1884		6 64		6 64		6 64
Repairs of vessels, Coast Survey	1886	23	496	26,000 00	26,000 00	25,888 60	111 40
Do	1885			2,214 24	2,214 24	1,500 00	714 24
Do	1884		62		62		62
Publishing observations, Coast and Geodetic Survey	1886	23	493	6,000 00	6,000 00	6,000 00	
Do	1885			33 07	33 07		33 07
Do	1884		13 63	200 00	213 63		213 63
General expenses, Coast and Geodetic Survey	1886	23	492	57,300 00	325 10	57,625 10	1,475 26
Do	1885		1,744 62	4,120 15	5,864 77	5,500 00	364 77
Do	1884		1,266 99		1,266 99		1,266 99
Observations eclipse of the sun			29 77		29 77		29 77
Coast and Geodetic Survey (western division)	1883		10 78		10 78		10 78
Coast and Geodetic Survey (eastern division)	1883*			40 70	40 70		40 70
Coast Survey, steamer for Pacific coast				232 01	232 01		232 01
Construction and repairs of buildings in Alaska			11,000 00		11,000 00		11,000 00
Court-house, post-office, &c., Aberdeen, Miss.			75,000 00		75,000 00	9,104 73	65,895 27
Post-office, court-house, &c., Auburn, N. Y.			150,000 00		150,000 00	39 01	149,960 99
Post-office, court-house, &c., Augusta, Me.			149,940 60		149,940 60	21,146 62	128,793 98
Court-house, post-office, &c., Abingdon, Va.			48,299 77		48,299 77	923 50	47,376 27
Post-office and sub-treasury, Boston, Mass.			454 97	782 34	1,237 31	284 84	952 47
Court-house, post-office, &c., Baltimore, Md.			409,456 89	15,440 05	424,896 94	187,593 16	237,303 78
Post-office, &c., Brooklyn, N. Y.			178,640 63	14,742 67	193,383 32	91,774 22	101,609 10
Court-house, post-office, &c., Charleston, W. Va.			1,072 40	751 50	1,823 90	1,085 20	738 70
Court-house, post-office, &c., Columbus, Ohio			169,460 61		169,460 61	70,229 85	99,230 76
Post-office, &c., Council Bluffs, Iowa			207,471 80	6,082 35	213,554 15	77,499 64	136,054 51
Court-house, post-office, &c., Covington, Ky.			9,428 20		9,428 20		9,428 20
Court-house, post-office, &c., Carson City, Nev.			99,997 00		99,997 00	11,296 70	88,701 20
Carried forward			5,220,558 00	11,430,067 16	900,446 96	17,551,072 12	13,029,337 19
						183,246 79	4,338,488 17

\* And prior years.

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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CIVIL—continued.										
Brought forward				\$5, 220, 558 00	\$11, 430, 067 16	\$900, 446 96	\$17, 551, 072 12	\$13, 029, 337 19	\$183, 246 76	\$4, 338, 488 17
Post-office, court-house, &c., Concord, N. H.				140, 110 02		1, 401 77	141, 511 79	29, 411 54		112, 100 25
Court-house, post-office, &c., Clarksburg, W. Va.				50, 000 00			50, 000 00	4, 118 83		45, 881 17
Court-house, post-office, &c., Des Moines, Iowa				149, 250 91			149, 250 91	26, 371 00		122, 879 85
Court-house, post-office, &c., Detroit, Mich.				345, 564 19			345, 564 19	165, 824 38		179, 739 81
Court-house, post-office, &c., Danville, Va.				2, 307 09		1, 425 89	3, 732 98	3, 500 00		232 98
Court-house, post-office, &c., Denver, Colo.				94, 885 49		4, 134 17	99, 019 66	36, 842 71		62, 176 95
Court-house, post-office, &c., Dallas, Tex.				77, 023 86			77, 023 86	36, 509 69		40, 514 17
Court-house, post-office, &c., Erie, Pa.				150, 698 73		529 30	151, 228 03	43, 335 14		107, 892 89
Court-house, post-office, &c., Fort Wayne, Ind.				160, 574 58		3, 388 00	163, 962 58	55, 021 43		108, 941 15
Court-house, post-office, &c., Fort Scott, Kans.				50, 000 00			50, 000 00	67 90		49, 932 10
Court-house, post-office, &c., Frankfort, Ky.				23, 817 47		1, 226 43	25, 043 90	13, 906 42		11, 137 48
Court-house, post-office, &c., Greensborough, N. C.				31, 064 09			31, 064 09	21, 001 00		10, 063 09
Court-house, post-office, &c., Harrisonburg, Va.				46, 670 01			46, 670 01	18, 549 94		28, 120 07
Post-office, Hannibal, Mo.				51, 610 21			51, 610 21	21, 245 62		30, 364 59
Court-house, post-office, &c., Harrisburg, Pa.				682 08			682 08	667 24		14 84
Court-house, post-office, &c., Jackson, Miss.				19, 439 44		3, 821 76	23, 261 20	23, 261 20		
Court-house, post-office, &c., Jackson, Tenn.				22, 895 49			22, 895 49	19, 311 80		3, 583 69
Court-house, post-office, &c., Jefferson City, Mo.				91, 940 77		2, 559 20	94, 499 97	64, 459 09		30, 040 88
Post-office, &c., Jersey City, N. J.				249 15			249 15			349 15
Court-house, post-office, &c., Keokuk, Iowa				100, 000 00			100, 000 00	7, 326 50		92, 673 50
Court-house, post-office, &c., Key West, Fla.				100, 000 00			100, 000 00	135 95		99, 864 05
Court-house, post-office, &c., Lynchburg, Va.				97, 881 26		2, 671 10	100, 552 36	39, 244 64		61, 307 72
Court-house, post-office, &c., Little Rock, Ark.				762 88			762 88	35 00		727 88
Court-house, post-office, &c., La Crosse, Wis.				99, 942 35			99, 942 35	12, 161 65		87, 780 70
Court-house, post-office, &c., Leavenworth, Kans.				148, 873 80			148, 873 80	9, 613 65		139, 260 15
Court-house, post-office, &c., Lincoln, Nebr.				180 54			180 54			180 54
Post-office, &c., Lexington, Ky.				150, 000 00			150, 000 00	22, 341 17		127, 658 83
Court-house, post-office, &c., Louisville, Ky.				397, 681 15			397, 681 15	93, 543 99		304, 137 16
Post-office, &c., Minneapolis, Minn.				194, 803 56			190, 803 56	45, 034 06		145, 769 50
Court-house, post-office, &c., Manchester, N. H.				100, 000 00			100, 000 00	38, 649 32		61, 350 68

Court-house, post-office, &c., Montgomery, Ala.			6,245 25		6,245 25	3,065 73	3,179 52
Post-office, &c., Montpelier, Vt.			75,000 00		75,000 00	15,413 76	59,586 24
Court-house, post-office, &c., Marquette, Mich.			91,840 70		91,840 70	587 00	91,253 70
Court-house, post-office, &c., Macon, Ga.			75,000 00		75,000 00	13,400 60	61,599 40
Court-house, post-office, &c., New York, N. Y.			15,728 00		15,728 00		15,728 00
Court-house, post-office, &c., Nebraska City, Nebr.			75,000 00		75,000 00	11,004 20	63,995 80
Court-house, post-office, &c., New Albany, Ind.			100,000 00		100,000 00	14,978 20	85,023 80
Court-house, post-office, &c., Oxford, Miss.			30,592 90		30,592 90	26,697 95	3,894 95
Court-house, post-office, &c., Philadelphia, Pa.			10 60	1,100 00	1,110 60	1,020 93	89 67
Court-house, post-office, &c., Pittsburgh, Pa.			258,966 67		258,966 67	74,787 70	184,178 97
Court-house, post-office, &c., Pensacola, Fla.			112,071 45	1,506 78	113,578 23	74,347 07	39,231 16
Post-office, court-house, &c., Peoria, Ill.			109,946 03	1,031 51	110,977 54	36,119 69	74,857 85
Post-office, court-house, &c., Poughkeepsie, N. Y.			41,895 29		41,895 29	37,292 93	4,602 36
Court-house, post-office, &c., Parkersburg, W. Va.			2,099 09		2,099 09		2,099 09
Post-office, court-house, &c., Paducah, Ky.			1,281 37	5 28	1,286 63		
Post-office, court-house, &c., Quincy, Ill.			79,478 33	1,833 00	81,311 33	22,761 96	58,549 37
Post-office, &c., Reading, Pa.			79,996 40		79,996 40	17 22	79,979 18
Court-house, post-office, &c., Rochester, N. Y.			207,246 63		207,246 63	65,008 57	142,238 06
Post-office, court-house, &c., Syracuse, N. Y.			175,349 63		175,349 68	97,469 59	77,880 09
Post-office, &c., Scranton, Pa.			39,525 33		39,525 33	10 10	39,515 23
Post-office, &c., Savannah, Ga.			100,000 00	39 15	100,039 15	110 10	99,929 05
Post-office, &c., Saint Joseph, Mo.			125,419 00		125,419 00	51,132 52	74,286 48
Court-house, post-office, &c., Springfield, Ill.			1,000 00	24 00	1,024 00	901 44	122 56
Post-office, &c., Shreveport, La.			87,881 88		87,881 88	58,324 84	29,557 54
Post-office, &c., Springfield, Ohio.			100,000 00		100,000 00	19,867 80	80,132 20
Court-house, post-office, &c., Topeka, Kans.			166 59		166 59	149 84	16 75
Post-office, court-house, &c., Troy, N. Y.			100,000 00		100,000 00	128 13	99,871 87
Court-house, post-office, &c., Tyler, Tex.			50,000 00		50,000 00	9,829 80	40,170 20
Post-office, &c., Terra Haute, Ind.			72,546 36	76 85	72,623 21	44,292 68	28,330 53
Court-house, post-office, &c., Williamsport, Pa.			76,918 26		76,918 26		76,918 26
Court-house, post-office, &c., Waco, Tex.			89,980 00		89,980 00	6,131 26	83,848 74
Post-office, court-house, &c., Wichita, Kans.			50,000 00		50,000 00	59 98	49,940 02
Building for Bureau of Engraving and Printing			7,866 35		7,866 35	3,614 25	4,252 10
Court-house and post-office, Winona, Minn.			20,000 00		20,000 00	15,090 08	4,909 92
Treasury building, Washington, D. C.	24	7	4,883 00	6,000 00	11,745 24	11,670 20	75 04
Branch mint, Denver, Colo.			25,000 00		25,000 00		25,000 00
Court-house, post-office, &c., Fort Smith, Ark.	24	4		100,000 00	100,000 00		100,000 00
United States jail, Fort Smith, Ark.	24	4		50,000 00	50,000 00	2,060 00	48,000 00
Salaries office assistant treasurer—							
Baltimore, Md.	1886	23	404	21,600 00	21,600 00	21,600 00	
Do.	1885			374 60	374 60		374 60
Boston, Mass.	1886	23	404	36,060 00	36,060 00	36,060 00	
Carried forward			10,604,776 88	11,643,727 16	928,083 87	23,176,587 41	14,657,658 36
						183,246 76	8,336,282 29

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$10,604,776 88	\$11,643,727 16	\$928,083 37	\$23,176,587 41	\$14,657,058 36	\$183,246 76	\$8,336,282 29
Salaries, office assistant treasurer—										
Boston, Mass.	1885			87 43			87 43			87 43
Chicago, Ill.	1886	23	405		23,200 00	4,584 34	27,784 34	27,719 15		65 19
Do.	1885			601 60			601 60			601 60
Do.	1884			54 86			54 86		54 86	
Cincinnati, Ohio	1886	23	405		15,960 00	687 20	16,647 20	16,647 20		
New Orleans, La.	1886	23	405		13,690 00		13,690 00	13,690 00		
Do.	1885					82 40	82 40			82 40
New York	1886	23	405		168,090 00	9,687 87	177,777 87	172,384 64		5,393 23
Do.	1885			3,132 66		76 70	3,209 36			3,209 36
Do.	1884			1,667 49			1,667 49		1,667 49	
Philadelphia	1886	23	405		35,100 00	14 44	35,114 44	35,100 00		14 44
Do.	1884			464 85			464 85		464 85	
Saint Louis	1886	23	406		16,580 00		16,580 00	15,860 00		720 00
Do.	1885					59 30	59 30			59 30
Do.	1884			31 94			31 94		31 94	
San Francisco	1886	23	406		27,620 00		27,620 00	26,927 06		692 94
Do.	1884			164 80			164 80		164 80	
Salaries, special agents, independent treas- ury	1886	23	406		8,000 00	6 30	8,006 30	6,006 30		2,000 00
Do.	1885	24	6				589 65	589 65		
Do.	1884			1,896 94		76 51	1,973 45		1,973 45	
Checks and drafts, independent treasury	1886	23	406		28,000 00		28,000 00	26,160 20		1,839 80
Do.	1885			1,956 77			1,956 77	1,056 00		900 77
Contingent expenses, independent treasury	1886	23	493		70,000 00	418 07	70,418 07	44,589 16		25,823 91
Do.	1885			9,177 84		151 49	9,329 33	6,779 16		2,550 17
Do.	1884			4,153 05			4,153 05	9 89	4,143 16	
Salaries, office Director of the Mint.	1886	23	402		28,440 00		28,440 00	27,500 00		940 00
Do.	1885					433 68	433 68			433 68
Do.	1884			274 70			274 70		274 70	
Contingent expenses, office Director of the Mint.	1886	23	402		8,500 00		8,500 00	4,394 21		4,105 79
Do.	1885			1,544 12		167 63	1,711 75	816 81		894 94
Do.	1884			826 29		150 05	976 34	18 51	957 83	
Do.	1882			342 82			342 82		342 82	
Freight on bullion and coin, mints and assay offices	1886	23	493		15,000 00		15,000 00	8,276 73		6,723 27
Do.	1885			7,378 97			7,378 97	3,120 15		4,258 82
Do.	1884			20,987 45			20,987 45		20,987 45	

Salaries, mint at Carson, Nev.....	1886	23	407		29,550 00		29,550 00	10,400 00		19,150 00
Do.....	1885					281 51				281 51
Do.....	1884			500 00			500 00		500 00	
Wages of workmen, mint at Carson, Nev.....	1886	23	407		60,000 00		60,000 00	9,050 00		50,950 00
Do.....	1884			75			75		75	
Contingent expenses, mint at Carson, Nev.....	1886	23	407		25,000 00		25,000 00	2,804 05		22,195 95
Do.....	1885			2,295 17		941 18	3,236 35	476 64		2,759 71
Do.....	1884			1,326 40			1,326 40	459 73	866 67	
Do.....	1881*			55			55		55	
Salaries, mint at Denver, Colo.....	1886	23	407		10,950 00		10,950 00	10,700 00		250 00
Do.....	1885					234 98		234 98		234 98
Wages of workmen, mint at Denver, Colo.....	1886	23	407		14,000 00		14,000 00	10,900 00		3,100 00
Do.....	1885			1,000 00		561 25	1,561 25			1,561 25
Contingent expenses, mint at Denver, Colo.....	1886	23	407		6,000 00		6,000 00	4,052 89		1,947 11
Do.....	1885			468 00		463 29	931 29	38 47		892 82
Do.....	1884			108 22			108 22		108 22	
Salaries, mint at New Orleans, La.....	1886	23	407		81,950 00		81,950 00	81,950 00		
Do.....	1885					3 43				3 43
Do.....	1884			76 90			76 90		76 90	
Wages of workmen, mint at New Orleans, La.....	1886	23	407		74,000 00		74,000 00	74,000 00		
Do.....	1885					2 70				2 70
Do.....	1884			11 76			11 76		11 76	
Contingent expenses, mint at New Orleans, La.....	1886	23	407		35,000 00		35,000 00	34,997 96		2 04
Do.....	1885					67 23	67 23	36 20		31 03
Do.....	1884			2 00			2 00		2 00	
Salaries, mint at Philadelphia, Pa.....	1886	23	406		41,550 00		41,550 00	41,550 00		
Do.....	1885					876 09				876 09
Do.....	1884			1,046 82			1,046 82		1,046 82	
Wages of workmen, mint at Philadelphia, Pa.....	1886	23	406		293,000 00	731 85	293,731 85	293,000 00		731 85
Do.....	1885					5,490 47	5,490 47	421 28		5,069 19
Do.....	1884			12 59			12 59		12 59	
Contingent expenses, mint at Philadelphia, Pa.....	1886	23	406		100,000 00	49 95	100,049 95	100,000 00		49 95
Do.....	1885					5,741 64	5,741 64	3,180 32		2,561 32
Do.....	1884			14 45			14 45	50	13 95	
Salaries, mint at San Francisco, Cal.....	1886	23	406		41,900 00	70 40	41,970 40	41,970 40		
Wages of workmen, mint at San Francisco, Cal.....	1886	23	407		235,000 00	1,374 50	236,374 50	176,731 85		59,642 65
Do.....	1885			23,000 00		2,020 25	25,020 25			25,020 25
Do.....	1884			21,444 25			21,444 25		21,444 25	
Contingent expenses, mint at San Francisco, Cal.....	1886	23	407		50,000 00	3,774 36	53,774 36	46,235 71		7,538 65
Do.....	1885			28,902 06		13,601 83	42,503 92	8 56		42,495 36
Do.....	1884			21,342 29			21,342 29	6 70	21,335 59	
Do.....	1883*					10 00			10 00	
Salaries, assay office, Boise City, Idaho.....	1886	23	408		3,000 00	2 30	3,002 30	3,002 30		
Do.....	1885			76 92		164 83	241 75	241 75		03
Wages and contingent expenses, assay office, Boise City, Idaho.....	1886	23	408		5,000 00	349 80	5,349 80	5,322 63		27 17
Carried forward.....				10,761,150 59	13,158,396 81	981,493 22	24,901,040 62	15,996,241 09	259,740 16	8,645,059 37

\*And prior years.



## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward.				\$10,761,150 59	\$13,158,396 81	\$981,493 22	\$24,901,040 62	\$15,996,241 09	\$259,740 16	\$8,645,059 37
Wages and contingent expenses, assay office, Boisé City, Idaho	1885			2 32		7 04	9 36	9 36		
Do	1884			18 43			18 43	79	17 64	
Salaries, assay office, Charlotte, N. C	1886	23	408		2,750 00		2,750 00	2,750 00		
Wages and contingent expenses, assay office, Charlotte, N. C	1886	23	408		2,000 00	83 97	2,083 97	1,476 78		607 19
Do	1885			512 76		201 79	714 55	3 00		711 55
Do	1884			26 05			26 05		26 05	
Salaries, assay office, New York, N. Y	1886	23	407		39,250 00		39,250 00	39,250 00		
Wages of workmen, assay office, New York, N. Y	1886	23	407		25,000 00		25,000 00	23,100 00		1,900 00
Do	1885			1,500 00		135 00	1,635 00			1,635 00
Do	1884			1,961 50			1,961 50		1,961 50	
Contingent expenses, assay office, New York, N. Y	1886	23	407		10,000 00		10,000 00	8,909 31		1,090 69
Do	1885			60 34		865 40	925 74	29 25		896 49
Do	1884			1,314 84			1,314 84		1,314 84	
Salaries, assay office, Saint Louis, Mo	1886	23	408		3,500 00		3,500 00	3,500 00		
Do	1883			2,000 00			2,000 00		2,000 00	
Wages and contingent expenses, assay office, Saint Louis, Mo	1886	23	408		3,000 00		3,000 00	1,905 30		1,094 70
Do	1885			1,763 81		36 18	1,799 99			1,799 99
Do	1884			2,961 49			2,961 49		2,961 49	
Fixtures and apparatus, assay office, Saint Louis, Mo				3,103 88			3,103 88		3,103 88	
Parting and refining bullion				170,817 55		203,950 72	374,768 27	190,331 70		184,436 57
Salaries, assay office, Helena, Mont	1886	23	408		7,950 00	474 87	8,424 87	8,424 87		
Wages of workman, assay office, Helena, Mont	1886	23	408		12,000 00	316 00	12,316 00	12,316 00		
Do	1885					86 25	86 25			86 25
Do	1884			610 45			610 45		610 45	
Contingent expenses, assay office, Helena, Mont	1886	23	408		8,000 00	8 50	8,008 50	7,727 56		280 94
Do	1885			3 10		280 44	283 54	227 04		56 50
Do	1884			1 07			1 07	1 07		
Territory of Alaska:										
Salaries, governor, &c	1886	23	408		20,500 00		20,500 00	13,268 69		7,231 31
Do	1885			7,927 90			7,927 90	4,694 80		3,233 10
Contingent expenses.	1886	23	408		3,000 00		2,000 00	2,000 00		

<b>Territory of Arizona:</b>									
Salaries, governor, &c	1886	23	408		13,900 00	83 34	13,983 34	12,388 84	1,594 50
Do.	1885			1,391 75			1,391 75		
Do.	1884			543 96			543 96		
Legislative expenses	1886	23	408		2,000 00	242 75	2,242 75	2,200 00	42 75
Do.	1885			1,040 00		769 04	1,809 04		1,809 04
Do.	1884			159 43			159 43		159 43
Do.	1883*					84 42	84 42	84 42	
Contingent expenses	1886	23	408		500 00	83 34	583 34	583 34	
<b>Territory of Dakota:</b>									
Salaries, governor, &c	1886	23	408		22,400 00		22,400 00	18,793 67	3,606 33
Do.	1885			2,692 14			2,692 14	2,632 96	59 18
Do.	1884			2,042 86			2,042 86		2,042 86
Legislative expenses	1886	23	408		2,000 00	358 00	2,358 00	2,349 53	8 47
Do.	1885			1,400 00		211 24	1,611 24		1,611 24
Do.	1884			376 52			376 52		376 52
Contingent expenses	1886	23	409		500 00		500 00	500 00	
Do.	1884			157 95			157 95		157 95
<b>Territory of Idaho:</b>									
Salaries, governor, &c	1886	23	409		13,400 00		13,400 00	12,299 57	1,100 43
Do.	1885			2,244 50			2,244 50		
Do.	1884			1,257 14			1,257 14		1,257 14
Legislative expenses	1886	23	409		2,000 00		2,000 00	2,000 00	
Do.	1883†					28 62	28 62		28 62
Reapportionment, &c., legislature						60 00	60 00		60 00
Contingent expenses	1886	23	409		500 00		500 00	500 00	
Do.	1884			7 15			7 15		7 15
<b>Territory of Montana:</b>									
Salaries, governor, &c	1886	23	409		13,400 00		13,400 00	12,086 35	1,313 65
Do.	1885			2,030 13			2,030 13	1,841 75	188 38
Do.	1884			222 53			222 53		222 53
Legislative expenses	1886	23	409		2,000 00	21 16	2,021 16	2,000 00	21 16
Do.	1885			1,000 00		2,225 74	3,225 74	2,115 73	1,110 01
Do.	1884			496 24			496 24		496 24
Contingent expenses	1886	23	409		500 00		500 00	500 00	
<b>Territory of New Mexico:</b>									
Salaries, governor, &c	1886	23	409		13,900 00		13,900 00	10,764 67	3,135 33
Do.	1885			2,494 24			2,494 24	1,661 81	832 43
Legislative expenses	1886	23	409		1,500 00		1,500 00	1,500 00	
Do.	1884			7,523 15			7,523 15		7,523 15
Contingent expenses	1886	23	409		500 00		500 00	500 00	
Do.	1885					56 62	56 62		56 62
<b>Territory of Utah:</b>									
Salaries, governor, &c	1886	23	409		13,400 00		13,400 00	12,658 25	741 75
Do.	1885			1,229 26			1,229 26	741 75	487 51
Legislative expenses	1886	23	409		22,000 00		22,000 00	18,000 00	4,000 00
Do.	1885					4 91	4 91		4 91
Do.	1884			226 75			226 75	1 80	224 95
Carried forward				10,984,271 78	13,418,746 81	1,192,168 56	25,595,187 15	16,438,507 30	284,836 51
									8,871,843 34

\* And prior years, transfer.

† And prior years.

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$10,984,271 78	\$13,418,746 81	\$1,192,168 56	\$25,595,187 15	\$16,438,507 30	\$284,836 51	\$8,871,843 34
Territory of Utah—Continued.										
Contingent expenses.	1886	23	409		500 00		500 00	500 00		
Territory of Washington:										
Salaries, governor, &c	1886	23	409		16,400 00		16,400 00	14,311 00		2,089 00
Do.	1885			2,739 00			2,739 00	2,739 00		
Legislative expenses.	1886	23	410		22,000 00		22,000 00	22,000 00		
Do.	1885					19 67	19 67			19 67
Do.	1884			942 06			942 06		942 06	
Do.	1883*					24 00	24 00		24 00	
Contingent expenses.	1886	23	410		500 00		500 00	500 00		
Territory of Wyoming:										
Salaries, governor, &c.	1886	23	410		13,400 00		13,400 00	12,502 75		897 25
Do.	1885			1,288 99			1,288 99	743 89		545 10
Do.	1884			939 57			939 57		939 57	
Legislative expenses.	1886	23	410		22,000 00		22,000 00	22,000 00		
Do.	1884			3,205 08			3,205 08		3,205 08	
Contingent expenses.	1886	23	410		500 00		500 00	500 00		
Contingent expenses, Utah Commission	1886	23	209		15,000 00		15,000 00	12,700 00		2,300 00
Do.	1885			3,049 70		6 60	3,056 30	3,001 77		54 53
Do.	1884			31 17			31 17		31 17	
Do.	1883*					75	75		75	
Compensation and expenses, officers of elec- tion, Territory of Utah.	1885			5,000 00		1,105 94	6,105 94	3,500 00		2,605 94
Do.	1884			11,296 41		300 00	11,596 41		11,596 41	
Do.	1886	23	409		25,000 00		25,000 00	9,000 00		16,000 00
Compensation, Utah Commission	1886	23	409		25,000 00	123 63	25,123 63	25,123 63		
Improvement and repairs, District of Co- lumbia.	1886	23	313		395,000 00	29,459 86	424,459 86	424,359 86		100 00
Do.	1885			246 00		16,384 06	16,630 06	14,129 56		2,500 50
Do.	1884			1,695 32		3 78	1,699 10		1,699 10	
Do.	1883			34 96			34 96			34 96
Do.	1883*					3,420 77	3,420 77	3,420 77		
Do.	1882*			1,998 51			1,998 51			1,998 51
Constructing, repairing, and maintaining bridges, District of Columbia.	1886	23	313		9,380 00	1,171 92	10,551 92	10,380 00		171 92
Do.	1885					14 30	14 30			14 30
Do.	1884			73 60			73 60		73 60	
Washington Aqueduct, District of Columbia.	1886	23	313		20,000 00		20,000 00	20,000 00		

Washington Asylum, support, District of Columbia	1886	23	313	49,680 00	966 03	50,646 03	50,646 03		
Do	1885				397 35	397 35	220 84		176 51
Do	1884				90 00	90 00		90 00	
Do	1883*				3 75	3 75		3 75	
Building, Washington Asylum, District of Columbia	1886	23	314	20,000 00	1,091 08	21,091 08	21,091 08		
Georgetown Almshouse, District of Columbia	1886	23	314	1,800 00	164 30	1,964 30	1,964 30		
Do	1885				11 50				11 50
Do	1884			6 60		6 60		6 60	
Hospital for the Insane, District of Columbia	1886	23	314	53,462 00	13,365 50	66,827 50	66,827 50		
Transportation of paupers and prisoners, District of Columbia	1886	23	314	4,000 00	241 74	4,241 74	3,741 74		500 00
Do	1885			250 00	305 88	555 88	100 00		455 88
Do	1884			293 04	91 69	384 73		384 73	
Reform School, District of Columbia	1886	23	314	36,616 00		36,616 00	36,616 00		
Do	1885				36	36			36
Do	1884			23 61		23 61		23 61	
Do	1882			333 67		333 67		333 67	
Buildings, Reform School, District of Columbia				11 02		11 02		11 02	
Do	1886	23	510	1,800 00		1,800 00	1,800 00		
Do	1885				83	83			83
Buildings, National Homeopathic Hospital Association, District of Columbia	1886			15,000 00		15,000 00	15,000 00		
Women's Christian Association, District of Columbia	1886	23	314	5,000 00		5,000 00	5,000 00		
Do	1885				3 00	3 00			3 00
Saint John's Church Orphanage, District of Columbia	1886	23	315	1,500 00		1,500 00	1,500 00		
Relief of the poor, District of Columbia	1886	23	314	15,000 00	4,905 92	19,905 92	19,901 77		4 15
Do	1885			1,300 00	84 11	1,384 11			1,384 11
Do	1884			788 17		788 17		788 17	
Salaries and contingent expenses, offices, District of Columbia	1886	23	311	153,246 00	3,129 18	156,375 18	156,315 84		59 34
Do	1885				2,859 20	2,859 20	1,400 79		1,458 41
Do	1884			1,030 91		1,030 91	2 00	829 03	199 88
Do	1883*				84 65	84 65		84 65	
Do	1883			830 93		830 93			830 93
Public schools, District of Columbia	1886	23	317	494,930 00	111 40	495,041 40	494,941 98		99 42
Do	1885			66 63	3,527 04	3,593 67	32 51		3,561 16
Do	1884			3,475 44		3,475 44	856 00		2,819 44
Do	1883			3,809 39		3,809 39			3,809 59
Do	1882			150 00		150 00			150 00
Buildings and grounds, District of Columbia	1886	23	318	60,000 00		60,000 00	60,000 00		
Do	1885				6,052 00	6,052 00	5,952 00		100 00
Do	1884			2,123 86		2,123 86		2,123 86	
Carried forward				11,046,305 42	14,880,460 81	1,281,690 35	27,208,456 58	17,983,629 91	308,027 34
									8,916,799 33

\* And prior years.

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amount carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or section.							
CIVIL—continued.										
Brought forward				\$11,046,305 42	\$14,880,460 81	\$1,281,690 35	\$27,208,456 58	\$17,983,629 91	\$308,027 34	\$8,916,799 33
Buildings and grounds, District of Columbia (Holmead Cemetery fund)				9,000 00		1,325 90	10,325 90	10,325 90		
Metropolitan police, District of Columbia	1886	23	315		327,320 00	7,280 74	334,600 74	334,600 54		20
Do	1885					2,170 97	2,170 97	146 19		2,024 78
Do	1884			1,506 22			1,506 22		1,066 22	440 00
Do	1883			525 52			525 52			525 52
				6 62			6 62			6 62
Police station-houses, District of Columbia										
Telegraph and telephone service, District of Columbia	1886	23	317		15,440 00	1,487 64	16,927 64	16,927 64		
Do	1885					588 62	588 62	471 68		116 94
Do	1884			55 06			55 06		55 06	
Buildings, metropolitan police, District of Columbia	1886	23	316		15,000 00		15,000 00	15,000 00		
Do	1885					331 18	331 18			331 18
Fire department, District of Columbia	1886	23	316		108,150 00	5,488 43	113,638 43	113,628 43		10 00
Do	1885			75		1,755 91	1,756 66	291 50		1,465 16
Do	1884			807 36			807 36			807 36
Do	1883			589 35			589 35			589 35
Health department, District of Columbia	1886	23	318		44,130 00	3,452 59	47,582 59	47,582 59		
Do	1885					373 51	373 51	223 50		150 01
Do	1884			80 10			80 10		80 10	
Courts, District of Columbia	1886	23	317		16,218 00	1,090 95	17,308 95	17,308 95		
Do	1885			767 45		490 17	1,257 62	75 00		1,182 62
Do	1884			2,263 18			2,263 18	7 50		2,255 68
Do	1883			310 69			310 69			310 69
Do	1883					36 00	36 00		36 00	
Bridge across the Potomac River near Georgetown, D. C.				140,000 00			140,000 00		140,000 00	
Interest and sinking fund, District of Colum- bia.	1886	23	319		1,213,947 97	44,610 00	1,258,557 97	1,258,557 97		
Streets, District of Columbia	1886	23	315		266,000 00	30,547 68	296,547 68	295,513 67		1,034 01
Do	1885			1,384 17		1,411 12	2,795 29	1,666 86		1,128 43
Do	1884			1,312 03			1,312 03		1,271 75	40 28
Do	1883			7 08			7 08			7 08
Redemption of certificates of indebtedness, District of Columbia.	1886	23	319		366 96		366 96	366 96		
Miscellaneous expenses, District of Columbia	1886	23	318		10,600 00	1,264 00	11,864 00	9,700 00		2,164 00
Do	1885			600 00		290 81	890 81	500 00		390 81
Do	1884			1,436 69		20 00	1,456 69	9 50	1,447 19	

Do.....	1883			23 37			23 37			23 37
Do.....	1883*					86 00	86 00		86 00	
Contingent expenses, District of Columbia	1886	23	319		5,000 00	1,836 00	6,836 00	4,400 00		2,436 00
Do.....	1885			2,500 00		1,065 10	3,565 10			3,565 10
Do.....	1884			8,866 00			8,866 00		8,866 00	
Expenses of assessing real property, District of Columbia				141 95			141 95			141 95
Do.....	1886	23	313		15,000 00	81 48	15,081 48	14,000 00		1,081 48
Surplus fund, District of Columbia				4 00			4 00			4 00
Water fund, District of Columbia		20	102	68,719 07	22,549 32	1,075 74	92,344 13	1,500 00		90,844 13
Do.....	1884			1,138 35			1,138 35		1,138 35	
Water department (reimbursable), District of Columbia										
Do.....	1886	20	102		122,418 77	11,191 23	133,610 00	133,610 00		
Do.....	1885	20	102		27,148 37	2,952 85	30,101 22	30,101 22		
Children's Hospital, District of Columbia		23	314		5,000 00	77 56	5,077 56	5,077 56		
Do.....	1885					30	30			30
Saint Ann's Infant Asylum		23	314		5,000 00	2 12	5,002 12	5,000 00		2 12
Do.....	1885			10			10			10
Interest 3.65 bonds, District of Columbia, act June 11, 1873; judgments act June 16, 1880		21	465		6,593 71		6,593 71	6,593 71		
Industrial Home School, District of Columbia		23	315		12,000 00	20 00	12,020 00	12,020 00		
Payment of taxes assessed upon property of Columbia Hospital for Women						81 20	81 20			81 20
Columbia Hospital for Women, &c., District of Columbia										
Do.....	1886	23	314		15,000 00		15,000 00	15,000 00		
Do.....	1884			313 71			313 71		313 71	
Building, National Association for Colored Women and Children				18,000 00		95	18,000 95	18,000 00		95
Do.....	1885									
Do.....	1886			11 65			11 65		11 65	
National Association for Colored Women and Children										
Do.....	1886	23	14		6,500 00		6,500 00	6,500 00		
Refunding taxes, District of Columbia		20	102		2,421 18	1,078 82	3,500 00	3,500 00		
Washington redemption fund, District of Columbia		20	102	106 78	479 79	240 92	827 49	412 22		415 27
Washington special-tax fund, District of Columbia		20	102	2,531 13	12,448 05	2,955 17	17,934 35	14,270 61		3,663 74
Redemption of tax-lien certificates, District of Columbia		20	102	207 30	5,614 96	2,308 80	8,131 06	7,217 82		913 24
Redemption of assessment certificates, District of Columbia		20	102	267 67	216 54	88 39	572 60	356 06		216 54
Guarantee fund, District of Columbia		20	102	4,023 64	22,066 11	13,715 63	39,805 38	39,432 72		372 66
Completion of the sewerage system, District of Columbia				225,000 00		20,009 53	245,009 53	220,000 00		25,009 53
Police relief fund		20	102		2,534 48		2,534 48	2,534 48		
To maintain public order in the District of Columbia						585 48	585 48	5 00		580 48
Payment of legal obligations, District of Columbia				59,773 05		387 82	60,160 87			60,160 87
Do.....	1879									
Do.....	1880									
Carried forward.....				11,598,585 46	17,185,625 02	1,445,497 66	30,229,708 14	20,646,065 69	462,299 37	9,121,243 08

\* And prior years.

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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CIVIL—continued.										
Brought forward				\$11,598,585 46	\$17,185,625 02	\$1,445,497 66	\$30,229,708 14	\$20,646,065 69	\$462,399 37	\$9,121,243 08
Redemption of Pennsylvania avenue paving certificates, District of Columbia				819 20			819 20			819 20
Redemption of Pennsylvania avenue scrip, act July 8, 1870				535 37			535 37			535 37
New engine-house for engine No. 5, District of Columbia				1,660 05			1,660 05			1,660 05
Redemption of certain funded indebtedness, District of Columbia, act June 10, 1879				281,500 00			281,500 00			281,500 00
Buildings, fire department, District of Co- lumbia.						49 54	49 54			49 54
Firemen's relief fund, District of Columbia.		20	102		347 75		347 75	347 75		
Salaries, office Secretary of War	1886	23	410		111,850 00		111,850 00	111,050 00		800 00
Do.	1885			900 00		249 04	1,149 04			1,149 04
Do.	1884			157 68			157 68		157 68	
Salaries, office Adjutant-General	1886	23	410		703,700 00		703,700 00	689,000 00		14,700 00
Do.	1885			12,000 00		1,930 76	13,930 76			13,930 76
Do.	1884			4,779 57			4,779 57		4,779 57	
Salaries, office Inspector-General	1886	23	410		3,720 00		3,720 00	3,538 66		133 34
Salaries, office Military Justice	1886	23	410		13,260 00		13,260 00	13,226 73		33 27
Do.	1885			45 00		19 99	64 99			64 99
Do.	1884			173 64			173 64		173 64	
Salaries, office Signal Office	1886	23	411		50,660 00		50,660 00	50,660 00		309 69
Do.	1885			260 00		49 69	309 69			
Do.	1884			284 42			284 42		284 42	
Salaries, office Quartermaster-General	1886	23	411		230,355 00		230,355 00	218,700 00		11,655 00
Do.	1885			1,989 54		567 85	2,557 39			2,557 39
Do.	1884			1,357 05			1,357 05		1,357 05	
Compensation and expenses, agents Quarter- master's Department	1886	23	411		30,000 00		30,000 00	27,300 00		2,700 00
Do.	1885					88 31	88 31			88 31
Do.	1884			1,564 35			1,564 35		1,564 35	
Salaries, office Commissary-General	1886	23	411		43,730 00		43,730 00	43,490 00		240 00
Do.	1885			200 00		24 49	224 49			224 49
Do.	1884			79 01			79 01		79 01	
Salaries, office Surgeon-General	1886	23	411		532,080 00		532,080 00	511,000 00		21,080 00
Do.	1885			19,780 00		4,771 61	24,551 61			24,551 61
Do.	1884			3,224 22			3,224 22		3,224 22	
Salaries, office Paymaster-General	1886	23	412		64,910 00		64,910 00	62,000 00		2,910 00
Do.	1885			135 00		65 31	200 31			200 31

Do.	1884			509 56		509 56		509 56		509 56
Salaries, office Chief of Ordnance	1886	23	412		44,860 00		44,860 00	44,855 00		5 00
Do.	1885			395 00		76 24	471 24			471 24
Do.	1884			56 38			56 38		56 38	
Salaries, office Chief of Engineers	1886	23	412		23,240 00		23,240 00	22,970 00		270 00
Do.	1885			110 00		13 52	123 52			123 62
Do.	1884			3 26			3 26		3 26	
Salaries, office Publication of the Records of the Rebellion	1886	23	412		32,280 00		32,280 00	31,390 00		890 00
Do.	1885			1,345 02		90 57	1,435 50			1,435 59
Do.	1884			3,569 93			3,569 93		3,569 93	
Salaries, office superintendent of building corner Seventeenth and F streets	1886	23	412		6,650 00		6,650 00	6,581 25		68 75
Do.	1885			227 50		11 84	239 34			239 84
Stationery, War Department	1886	23	412		80,000 00		1,431 64	28,000 00		3,431 64
Do.	1885			1,259 00		3,779 16	5,038 16			5,038 16
Do.	1884			3,306 06			3,306 06		3,306 06	
Postage to Postal Union countries, War Department	1886	23	412		3,000 00		3,000 00	3,000 00		
Do.	1885					422 00	422 00			422 00
Do.	1884			1,455 00			1,455 00		1,455 00	
Rent of buildings, War Department	1886	23	412		41,800 00		41,800 00	41,000 00		800 00
Do.	1885			260 00			260 00			260 00
Do.	1884			61 04			61 04		61 04	
Contingent expenses, War Department	1886	23	412		61,500 00		61,500 00	55,000 00		6,500 00
Do.	1885					287 84	287 84			287 84
Do.	1884			1 22			1 22		1 22	
Salaries, employes Public Buildings and Grounds	1886	23	413		42,300 00		42,300 00	42,300 00		
Do.	1885					157 83	157 83			157 83
Do.	1884			7 53			7 53		7 53	
Contingent expenses, Public Buildings and Grounds	1886	23	413		500 00		500 00	500 00		
Do.	1885					2 00	2 00			2 00
Do.	1884			1 84			1-84		1 84	
Rent of office, Public Buildings and Grounds	1886	23	413		900 00		900 00	900 00		
Improvement and care of public grounds	1886	23	503		57,000 00		57,000 00	56,700 00		300 00
Do.	1885					1,689 96	1,689 96			1,689 96
Do.	1884			152 22			152 22		152 22	
Repairs, fuel, &c., Executive Mansion	1886	23	503		23,000 00		23,000 00	22,400 00		600 00
Do.	1885					1 61	1 61			1 61
Do.	1884			2 32			2 32		2 32	
Lighting, &c., Executive Mansion	1886	23	503		15,000 00		15,000 00	14,400 00		600 00
Do.	1885					58 93	58 93			58 93
Do.	1884			45			45		45	
Repairs to water-pipes and fire-plugs	1886	23	503		2,500 00		2,500 00	2,500 00		
Do.	1885					37 98	37 98			37 98
Do.	1884			40			40		40	
Telegraph to connect the Capitol with the Departments, &c	1886	23	503		1,250 00		1,250 00	1,250 00		
Carried forward				11,942,753 29	19,356,017 77	1,461,375 37	32,760,146 43	22,750,173 08	483,146 52	9,526,826 83



*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward.....				\$11,942,753 29	\$19,356,017 77	\$1,461,375 37	\$32,760,146 43	\$22,750,173 08	\$483,146 52	\$9,526,826 83
Salaries office of superintendent of State, War, and Navy Department building.....	1886	23	413		86,680 00		86,680 00	85,382 80		1,297 20
Do.....	1885			320 00		244 27	564 27			564 27
Do.....	1884			1,024 73			1,024 73		1,024 73	
Fuel, lights, &c., State, War, and Navy De- partment building.....	1886	23	413		34,000 00		34,000 00	34,000 00		
Building, State, War, and Navy Department				595,292 62			595,292 62	415,000 00		180,292 62
Building for Army Medical Museum and				199,800 00			199,800 00	36,500 00		163,300 00
Library.....				69,000 00			69,000 00	57,000 00		12,000 00
Completion of the Washington Monument.....										
Statue to memory of General Lafayette and compatriots.....				50,000 00			50,000 00	2,000 00		48,000 00
Erection of a monumental column at York- town, Va.....				5,176 74			5,176 74			5,176 74
Increasing the water-supply, Washington, D. C.....				529,628 07			529,628 07	312,335 00		217,293 07
Increasing the water-supply, District of Columbia, preservation of tunnel.....		24	6		5,000 00		5,000 00			5,000 00
Transportation of reports and maps to for- eign countries.....	1886	23	507		200 00		200 00	100 00		100 00
Do.....	1885			200 00		91 75	291 75			291 75
Do.....	1884			189 42			189 42		189 42	
Support and medical treatment of transient paupers.....	1886	23	507		15,000 00		15,000 00	13,750 00		1,250 00
Do.....	1885			1,250 00			1,250 00	1,250 00		
Maintenance of Garfield Hospital.....	1886	23	507		7,500 00		7,500 00	7,500 00		
Erection of fish-ways at Great Falls.....				45,000 00			45,000 00	35,623 69		9,376 31
Elevator, Winder's building.....				93 30			93 30			93 30
Unveiling statue of Rear-Admiral Du Pont.....				4 33			4 33			4 33
Postage, War Department.....	1884			36,289 74			36,289 74		36,289 74	
Furniture and carpets, State, War and Navy Department building.....	1884			150 24			150 24		150 24	
Pedestal for statue of Rear-Admiral Du Pont.....				2 16			2 16		2 16	
Pedestal for statue of James A. Garfield.....				30,000 00			30,000 00	17 25		29,982 75
Salaries, office Secretary of Navy.....	1886	23	413		58,630 00		58,630 00	54,238 49		4,391 51
Do.....	1885			378 84			378 84			378 84
Do.....	1884			63 78			63 78		63 78	
Salaries, Bureau Yards and Docks.....	1886	23	414		11,980 00		11,980 00	11,833 20		146 80
Salaries, Bureau Equipment and Recruiting.....	1886	23	414		14,780 00		14,780 00	14,780 00		

Do	1885			70 90			70 90		70 90
Do	1884			518 38			518 38	518 38	
Salaries, Bureau Navigation	1886	23	414		11,340 00		11,340 00	10,996 85	343 15
Do	1885			300 34			300 34		300 34
Salaries, office Naval Records of Rebellion	1886	23	414		2,640 00		2,640 00	2,398 00	242 00
Do	1885			595 29			595 29		595 29
Salaries, office of Nautical Almanac	1886	23	414		23,700 00		23,700 00	23,563 52	136 48
Do	1885			15 93		1 46	17 39		17 39
Salaries, Hydrographic Office	1886	23	414		45,140 00		45,140 00	44,548 96	591 04
Do	1885			516 10			516 10		516 10
Do	1884			283 95			283 95	283 95	
Contingent and miscellaneous expenses, Hydrographic Office	1886	23	414		28,900 00	2,053 66	30,953 66	28,301 10	2,652 56
Do	1885			3,644 54		1,259 38	4,903 92	3,477 60	1,426 32
Miscellaneous expenses, Hydrographic Office	1884					1 434 97	1,434 97	1,434 97	
Salaries, Naval Observatory	1886	23	415		18,120 00		18,120 00	18,120 00	
Do	1884			85 87			85 87	85 87	
Contingent and miscellaneous expenses, Naval Observatory	1886	23	415		8,936 00		8,936 00	8,436 00	500 00
Do	1885			165 78		254 37	420 15	54 30	365 85
Do	1884			34 72			34 72	34 72	
Salaries, Bureau of Ordnance	1886	23	415		8,980 00		8,980 00	8,980 00	
Do	1885			24 45			24 45		24 45
Salaries, Bureau of Construction and Repair	1886	23	415		12,380 00		12,380 00	12,380 00	
Do	1884			220 88			220 88	220 88	
Salaries, Bureau of Engineering	1886	23	415		12,490 00		12,490 00	12,490 00	
Salaries, Bureau of Provisions and Clothing	1886	23	415		17,580 00		17,580 00	14,858 39	2,721 61
Do	1885			203 00			203 00		203 00
Do	1884			130 76			130 76	130 76	
Salaries, Bureau of Medicine and Surgery	1886	23	415		9,460 00		9,460 00	9,450 00	10 00
Do	1885			124 03			124 03		124 03
Do	1884			111 56			111 56	111 56	
Salaries, office of Judge-Advocate General	1886	23	415		6,460 00		6,460 00	6,460 00	
Do	1885			29 39			29 39		29 39
Do	1884			10 87			10 87	10 87	
Library, Navy Department	1886	23	415		1,000 00		1,000 00	904 05	95 95
Do	1885			1,373 03		6 01	1,379 04	1,315 60	63 44
Contingent expenses, Navy Department	1886	23	415		11,000 00	8 62	11,008 62	11,008 62	
Do	1885					13 15	13 15	10 15	3 00
Postage, Navy Department	1884			2,000 00			2,000 00	2,000 00	
Do	1882			1,320 00			1,320 00	1,320 00	
Salaries, Post-Office Department	1886	23	422		711,120 00		711,120 00	700,500 00	10,620 00
Do	1885			4,613 97		1,598 41	6,212 38		6,212 38
Do	1884			380 01			380 01		380 01
Contingent expenses, Post-Office Department:									
Stationery	1886	23	423		12,600 00		12,600 00	10,000 00	2,600 00
Do	1885					86 70	86 70		86 70
Do	1884			67			67		67
Fuel	1886	23	423, 424		8,500 00		8,500 00	7,700 00	800 00
Do	1885					167 93	167 93		167 93
Carried forward				13,523,341 68	20,540,133 77	1,468,596 05	35,532,071 50	24,767,436 65	526,968 55
									10,237,666 30

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
CIVIL—continued.										
Brought forward				\$13,523,341 68	\$20,540,133 77	\$1,468,596 05	\$35,532,071 50	\$24,767,436 65	\$526,968 55	\$10,237,666 30
Contingent expenses, Post-Office Department—Continued.										
Gas	1886	23	423, 424		7,000 00		7,000 00	5,400 00		1,600 00
Do	1885			1,148 91		119 15	1,268 06			1,268 06
Do	1884			57 73			57 73			57 73
Plumbing and gas fixtures	1886	23	423		4,700 00		4,700 00	4,000 00		700 00
Do	1885					7 51	7 51			7 51
Do	1884			993 52			993 52		993 52	
Telegraphing	1886	23	423		5,000 00		5,000 00	2,500 00		2,500 00
Do	1885			3,165 36		453 71	3,619 07	600 00		3,019 07
Do	1884			457 87			457 87	3 90	453 97	
Carpets	1886	23	423		5,900 00		5,900 00	2,900 00		3,000 00
Do	1885			193 52		329 87	523 39			523 39
Painting	1886	23	423		4,700 00		4,700 00	2,500 00		2,200 00
Do	1885			29 78		8 00	37 78			37 78
Do	1884			17 40			17 40			17 40
Do	1883			2 25			2 25			2 25
Furniture	1886	23	423, 424		8,000 00		8,000 00	1,900 00		6,100 00
Do	1885			801 13		358 85	1,159 98			1,159 98
Do	1884			5 50			5 50			5 50
Horses and wagons	1886	23	423, 424		1,500 00		1,500 00	1,100 00		400 00
Do	1885			297 88		137 61	435 49			435 49
Do	1884			348 19			348 19		348 19	
Hardware	1886	23	423, 424		1,700 00		1,700 00	1,200 00		500 00
Do	1885			320 99			320 99	222 21		98 78
Do	1884			55 13			55 13			55 13
Miscellaneous items	1886	23	423, 424		13,500 00		13,500 00	11,200 00		2,300 00
Do	1885					45 00	45 00	45 00		
Do	1884			919 74			919 74	7 50	912 24	
Rent	1886	23	424		14,000 00		14,000 00	13,250 00		750 00
Publication of official Postal Guides	1886	23	424		29,000 00		29,000 00	14,516 00		14,484 00
Do	1885			1,547 82		1,030 49	2,578 31			2,578 31
Do	1884			78 85			78 85			78 85
Publication of post-route maps	1886	23	424		20,000 00		22,132 50	18,000 00		4,132 50
Do	1885			352 78		154 90	507 68	352 78		154 90
Do	1884			17 40			17 40			17 40
Do	1883			110 50			110 50			110 50
Postage, Post-Office Department	1886	23	424		500 00		500 00	500 00		

Post-Office Department building, refitting rooms				500 38			500 38		500 38	
Deficiency in the postal revenues	1886	23	387		4,500,000 00		4,500,000 00	4,500,000 00		
Do	1885	23	157		3,165,553 21		3,165,553 21	3,165,553 21		
Do	1884	23	455		528,098 81		528,098 81	528,098 81		
Publication of a new edition of the Postal Laws and Regulations		24	9		17,475 00		17,475 00			17,475 00
Salaries, Department of Agriculture	1886	23	353		137,590 00		137,590 00	137,000 00		590 00
Do	1885			590 00			590 00	557 80		32 20
Do	1884			13			13		13	
Salaries and expenses, Bureau of Animal Industry				52,671 71		538 44	53,210 15	53,210 15		
Do	1886*	23	355	57,327 40	100,000 00		137,327 40			137,327 40
Collecting agricultural statistics	1886	23	355		75,000 00		75,000 00	50,000 50		18,993 50
Do	1885					50 95	50 95	37 54		13 41
Do	1884			229 14			229 14		229 14	
Purchase and distribution of valuable seeds	1886	23	354		100,000 00		100,000 00	100,000 00		
Do	1885			1,000 00			1,000 00	983 82		16 18
Do	1884			13 52			13 52		13 52	
Improvement of grounds, Department of Agriculture	1886	23	354		8,000 00		8,000 00	8,000 00		
Do	1885			50 00		179 05	229 05	228 70		35
Do	1884			37 33			37 33		37 33	
Experimental garden, Department of Agriculture	1886	23	354		8,200 00		8,200 00	7,800 00		400 00
Do	1884			13 79			13 79		13 79	
Do	1885			350 00		112 05	462 05	135 47		326 58
Museum, Department of Agriculture	1886	23	354		1,000 00		1,000 00	1,000 00		
Do	1885					29 15	29 15	29 15		
Do	1884			6 49			6 49		6 49	
Laboratory, Department of Agriculture	1886	23	354		40,000 00		40,000 00	35,948 00		4,052 00
Do	1885			909 01			909 01	255 98		653 03
Do	1884			12 92			12 92		12 92	
Library, Department of Agriculture	1886	23	355		1,500 00		1,500 00	1,500 00		
Do	1885			100 00		208 77	308 77	198 25		110 52
Do	1884			60 14			60 14		60 14	
Furniture and repairs, Department of Agriculture	1886	23	355		7,500 00		7,500 00	6,500 00		1,000 00
Do	1885					442 35	442 35	423 38		18 97
Do	1884			1 18			1 18		1 18	
Investigating the history of insects injurious to agriculture	1886	23	354		25,000 00		25,000 00	24,034 55		965 45
Do	1885			2,000 00			2,000 00	1,945 20		54 80
Report on forestry	1886	23	356		10,000 00		10,000 00	8,000 00		2,000 00
Do	1885			400 00			400 00	387 36		12 64
Do	1884			1 70			1 70		1 70	
Tea culture	1886	23	356		3,000 00		3,000 00	2,000 00		1,000 00
Silk culture	1886	23	356		15,000 00		15,000 00	14,700 00		300 00
Carried forward				13,630,538 77	29,398,550 79	1,474,934 40	44,504,023 96	33,502,167 91	530,553 19	10,471,302 86

\*And prior years.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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CIVIL—continued.										
Brought forward.....				\$13,630,538 77	\$29,398,550 79	\$1,474,934 40	\$44,504,023 96	\$33,502,167 91	\$530,553 19	\$10,471,302 86
Silk culture.....	1885			6,700 00		137 77	6,837 77	6,753 90		83 87
Postage, Department of Agriculture.....	1886	23	356		4,000 00		4,000 00	3,000 00		1,000 00
Do.....	1885			200 00			200 00	156 98		43 02
Do.....	1884			158 52			158 52		158 52	
Contingent expenses, Department of Agriculture.....	1886	23	356		15,000 00		15,000 00	14,500 00		500 00
Do.....	1885			1,500 00			1,500 00	1,482 75		17 25
Do.....	1884			8 58			8 58		8 58	
Do.....	*1883					1 00	1 00		1 00	
Experiments in the culture of tea.....	1884			300 00			300 00	298 90		1 10
Reclamation of arid and waste lands.....	1885			1,287 38			1,287 38			1,287 38
Investigating diseases of domesticated animals.....	1884			988 15			988 15		988 15	
Experiments in the manufacture of sugar.....				1 54			1 54		1 54	
Transportation for permanent exhibition of certain agricultural and mineral specimens.....				1 09			1 09		1 09	
Salaries and expenses office of clerk of Supreme Court United States.....	{1883} {1884}			644 80			644 80		644 80	
Salaries and expenses of the reporter Supreme Court United States.....		22	254		6,300 00		6,300 00	6,300 00		
Salaries, justices, &c., Supreme Court United States.....	1886	23	425		93,500 00		93,500 00	93,500 00		
Salaries, circuit judges, United States courts.....	1886	23	425		54,000 00		54,000 00	53,752 75		247 25
Do.....	1885			358 66			358 66			358 66
Do.....	1884			1,631 88			1,631 88		1,631 88	
Salaries, district judges, United States courts.....	1886	23	425		203,500 00		203,500 00	203,134 69		365 31
Do.....	1885			3,776 88			3,776 88			3,776 88
Do.....	1884			3,740 09			3,740 09		3,740 09	
Salaries, retired judges, United States courts.....	1886	23	425		44,066 36		44,066 36	44,066 36		
Salaries, district attorneys, United States courts.....	1886	23	425		20,100 00	7 07	20,107 07	18,868 99		1,238 08
Do.....	1885			969 55			969 55	428 24		541 31
Do.....	1884			92 72			92 72		92 72	
Do.....	1882			152 98			152 98		152 98	
Salaries, district marshals, United States courts.....	1886	23	425		12,700 00	21 69	12,721 69	10,998 59		1,723 10
Do.....	1885			1,529 80			1,529 80	635 74		894 06
Do.....	1884			14 33			14 33		14 33	

Do.....	*1881			13 08			13 08	13 08		
Do.....	*1880			22 78			22 78	22 78		
Salaries, justices and judges supreme court, District of Columbia.....	1886	23	425		24,500 00		24,500 00	24,500 00		
Salaries, Steamboat Inspection Service.....				199,360 00			199,360 00	199,360 00		
Contingent expenses, Steamboat Inspection Service.....	R. S.	3689	223,684 48	106,163 39	10 00	329,857 87	38,244 89		291,612 98	
Contingent expenses, Steamboat Inspection Service, prior to July 1, 1881.....			25			25			25	
Salaries and expense, special inspectors of foreign steam vessels.....	22	346		22,953 36		22,953 36	22,953 36			
Payment of surplus proceeds of lands sold for direct taxes.....			145,986 65	641 00		146,627 65	8,222 67		138,404 98	
Payment for land sold for direct taxes.....	R. S.	3689		1,374 02		1,374 02	1,374 02			
Mail transportation, Pacific railroads.....	1886	20	420	753,535 00		753,535 00	753,535 00			
Do.....	1885	20	420	285,504 32		285,504 32	285,504 32			
Do.....	1884	20	420	2,893 76		2,893 76	2,893 76			
Coinage of the standard silver dollar.....		20	25	122,592 31	2,180 69	124,773 00	124,773 00			
Sinking fund, Central Pacific Railroad.....		20	55,56	1,093,900 16	200,897 40	1,190,000 00	2,484,797 56	332,400 00	2,152,397 56	
Sinking fund, Union Pacific Railroad.....		20	55,56	220,448 65	897,008 07	510,000 00	1,627,456 72	1,363,825 00	263,631 72	
Refunding national debt, 4 per cent.....				102,074 32		102,074 32			102,074 32	
Refunding national debt, 4½ per cent.....				8,802 46		8,802 46			8,802 46	
Refunding national debt, 5 per cent.....				7,062 49		7,062 49			7,062 49	
Refunding taxes illegally collected under direct-tax laws.....		28	568		245 02	245 02	245 02			
Monument to Baron De Kalb 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, Newburgh, N. Y.....				24,500 00		24,500 00	150 00		24,350 00	
Monument to commemorate the Revolutionary battle of Bennington.....				40,000 00		40,000 00			40,000 00	
Payment to New York Herald for advertising.....				113 20		113 20			113 20	
Canceling and redeeming internal-revenue stamps.....				933 65		933 65			933 65	
Payment to State of California 15 per cent. of direct tax.....				5,607 91		5,607 91			5,607 91	
Refund to evicted purchasers of real estate under direct-tax laws.....				812 00		812 00			812 00	
Total.....				15,763,282 27	32,269,383 80	3,177,933 62	51,210,599 69	37,118,062 70	537,988 87	13,554,548 12

\*And prior.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1835, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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DIPLOMATIC.										
Salaries of ministers .....	1886	23	322		\$320,000 00	\$204 29	\$320,294 29	\$283,181 99		\$37,112 30
Do. ....	1885			\$40,066 28		819 96	40,886 24	40,860 74		25 50
Do. ....	1884			6,810 61			6,810 61	1,259 29	\$5,551 32	
Do. ....	1883*					268 91	268 91		268 91	
Salaries secretaries of legation .....	1886	23	323		40,350 00		40,350 00	38,702 25		1,647 75
Do. ....	1885			4,125 01		137 44	4,262 45	2,974 63		1,287 76
Do. ....	1884			3,665 49			3,665 49	3 96	3,661 53	
Do. ....	1883*					3 96	3 96		3 96	
Do. ....	1882†					432 85	432 85	432 85		
Do. ....	1882‡			4 82			4 82		4 82	
Extending commerce of the United States in the Congo Valley .....		23	331		10,000 00	3,143 43	13,143 43	3,212 46		9,930 97
Salaries interpreters to legation .....	1886	23	323		10,500 00		10,500 00	1,500 00		9,000 00
Do. ....	1885			7,348 16			7,348 16	125 00		7,223 16
Contingent expenses, foreign missions .....	1886	23	324		75,000 00	837 42	75,837 42	70,249 62		5,587 80
Do. ....	1885			1,728 39		13,873 08	15,601 47	13,516 75		2,084 72
Do. ....	1884			2,224 17		2,323 99	4,548 16	264 18		4,283 98
Do. ....	1882			559 11			559 11			
Salaries consular service .....	1886	23	324		430,600 00	4,511 07	435,111 07	319,692 48		115,418 59
Do. ....	1885			127,520 00		5,094 07	132,614 07	130,494 29		2,119 78
Do. ....	1884			11,103 30		52	11,103 82	1,037 76	10,066 06	
Do. ....	1883*					110 00	110 00		110 00	
Do. ....	1882†	18	418		666 67	693 81	1,362 48	1,362 48		
Do. ....	1882*			150 69			150 69			150 69
Do. ....	1882*			183 78			183 78	80 80		93 98
Allowances for consular clerks .....	1886	23	329		58,880 00	136 13	59,016 13	41,223 42		17,792 71
Do. ....	1885			19,765 30		100 00	19,865 30	18,424 92		1,440 38
Do. ....	1884			2,069 39			2,069 39	100 00	1,969 39	
Do. ....	1882			60 00			60 00			60 00
Salaries of interpreters in China, Japan, and Siam .....	1886	23	330		12,000 00		12,000 00	7,821 55		4,178 45
Do. ....	1885			3,811 93			3,811 93	3,081 39		730 54
Do. ....	1884			1,833 96			1,833 96		1,833 96	
Salaries of consular clerks, not citizens .....	1886	23	330		6,000 00	36 13	6,036 13	5,997 67		38 46
Do. ....	1885			1,128 45			1,128 45	985 54		142 91
Do. ....	1884			624 97			624 97	430 70	194 27	
Do. ....	1883			794 20			794 20			794 20
Salaries of marshals of consular courts .....	1886	23	330		7,000 00		7,060 00	5,165 65		1,894 35
Do. ....	1885			2,784 12			2,784 12	1,677 23		1,106 89
Do. ....	1884			1,477 98			1,477 98		1,477 98	

Steam launch for legation at Constantinople	1886	23	330		1,000 00		1,000 00	1,000 00		
Do	1885			500 00			500 00	500 00		
Boat and crew for consul at Osaka and Hiogo.	1886	23	330		500 00		500 00	191 87		308 13
Do	1884			273 00			273 00		273 00	
Expenses of interpreters, guards, &c., Turkish dominions.	1886	23	330		4,000 00		4,000 00	2,489 07		1,510 93
Do	1885			618 94		207 61	826 55	788 75		37 80
Do	1884			175 39			175 39		175 39	
Loss on bills of exchange, diplomatic service.	1886	23	324		2,000 00		2,000 00	177 70		1,822 30
Do	1885			1,956 26			1,956 26	1,956 26		
Loss on bills of exchange, consular service.	1886	23	330		3,000 00		3,000 00			3,000 00
Do	1885			3,000 00			3,000 00	3,000 00		
Do	1884			981 19			981 19	551 59	429 60	
Buildings and grounds, legation in China.	1886	23	324		3,100 00		3,100 00	2,250 00		850 00
Do	1885			1,600 00			1,600 00	1,216 31		383 69
Do	1884			348 36			348 36		348 36	
Repairs of legation buildings at Tangier.	1886	23	324		2,500 00		2,500 00			2,500 00
Rent of court-house and jail in Japan.	1884			450 00			450 00		450 00	
Annual expenses of Cape Spartel light.	1886	23	324		325 00		325 00	300 00		25 00
Contingent expenses, United States consulates.	1886	23	330		110,000 00	638 74	110,638 74	109,036 79		1,601 95
Do	1885			8,956 15		3,548 93	12,505 08	12,452 00		53 08
Do	1884			2,244 61		80 87	2,325 48	1,328 08		997 40
Do	1883			60 33			60 33	56 88	3 45	
Do	1882			16 95			21 05	21 05		
Do	1881						16 95	16 95		
Expenses of prisons for American convicts.	1886	23	330		14,100 00	280 35	14,380 35	3,261 12		11,119 23
Do	1885			7,564 42		136 41	7,700 83	3,776 31		3,924 52
Bringing home criminals.	1886	23	324		5,000 00		5,000 00	1,132 30		3,867 70
Do	1885			4,093 97			4,226 75	432 94		3,793 81
Do	1884			5,000 00			5,000 00	70 00	4,930 00	
Do	1883					238 53	238 53		238 53	
Fees and costs in extradition cases.	1886	23	324		5,000 00		10,000 00			10,000 00
Relief and protection of American seamen.	1886	23	330		50,000 00	2,245 44	52,245 44	21,855 86		30,389 58
Do	1885			24,447 21		2,517 63	26,964 84	11,073 73		15,891 14
Do	1884			555 25			52,196 22	2,954 58	49,241 64	
Do	1883					1,087 16	1,087 16		1,087 16	
Do	1882					39 37	39 37	39 37		
Rescuing shipwrecked American seamen.	1886	23	331		4,500 00		4,500 00	3,497 00		1,003 00
Do	1885			862 23			862 23	56 88		805 35
Do	1884			2,187 87		112 75	2,300 62	165 24	2,135 38	
Do	1883			67 18			67 18			
Foreign hospital at Panama.	1886	23	330		300 00		300 00	225 00		75 00
Do	1885			75 00			75 00			
Publication of consular and other commercial reports.	1886	23	324		20,000 00		20,000 00	20,000 00		
Allowance to widows or heirs of diplomatic officers who die abroad.	1886	23	331		5,000 00		5,000 00	1,000 00		4,000 00
Carried forward.				361,960 14	1,201,821 67	44,661 93	1,607,943 74	1,291,443 55	84,454 71	322,045 48

\* And prior years.

† And prior years transfer.

‡ And prior.



*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations. -	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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DIPLOMATIC—continued.										
Brought forward.....				\$361,960 14	\$1,201,321 67	\$44,661 93	\$1,607,943 74	\$1,201,443 55	\$84,454 71	\$322,045 48
Allowance to widows or heirs of diplomatic officers who die abroad.....	1885			5,000 00			5,000 00	438 19		4,561 81
Do.....	1884			1,836 29			1,836 29		1,836 29	
Transporting remains of ministers and consuls to their homes, &c.....		23	324	17,603 30	10,000 00	22 51	27,625 81	3,386 93		24,238 88
Emergencies arising in the diplomatic and consular service.....		23	331		25,000 00		25,000 00	6,423 00		18,577 00
International Bureau of Weights and Measures.....	1886	23	324		2,270 00		2,270 00	1,969 04		300 96
Do.....	1885			242 73			242 73			242 73
Do.....	{1883}			93 12			93 12		93 12	
Do.....	{1884}									
Expenses International Sanitary Congress.....				3,778 05			3,778 05			3,778 05
International Prison Commission.....	1885			250 00			250 00			250 00
Do.....	1884			250 00			250 00		250 00	
Procuring evidence relating to French spoliation claims.....				5,200 00		20 70	5,220 70	2,762 74		2,457 96
International boundary survey, United States and Mexico.....				100,000 00			100,000 00			100,000 00
Testimonial to Russian officers, &c., Jeanette Arctic Expedition.....				7,000 00			7,000 00	6,783 93		216 07
Payment to F. W. Rice.....				289 11			289 11	289 11		
Rent of prisons, wages of keepers, American convicts in Siam and Turkey.....	1884			707 86			707 86		707 86	
Do.....	1883			809 88			809 88		809 88	
Rent of prisons, American convicts in China.....	1884			189 41			189 41		189 41	
Wages of keepers, American convicts in China.....	1884			3,171 04			3,171 04	14 84	3,156 20	
Rent of prisons, American convicts in Japan.....	1884			150 00			150 00		150 00	
Wages of keepers, American convicts in Japan.....	1884			2,700 91			2,700 91		2,700 91	
Shipping and discharging seamen.....	1885			2,120 16			2,120 16	2,011 40		108 76
Do.....	1884			1,752 90			1,752 90		1,752 90	
International Fishery Exhibition of 1883, at London.....				5 69			5 69			5 69
International remonetization of silver.....				21,647 44			21,647 44	10,000 00		11,647 44
International Commission for Establishment of Electrical Units.....				3,750 00			3,750 00			3,750 00

Commission to negotiate a commercial treaty with Mexico.....				5,791 67			5,791 67			5,791 67
International exhibition at Sydney and Melbourne.....	1879 1880			1,994 83			1,994 83		1,094 83	
Salary and burial expenses, and erecting a stone 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
Joint commission for the settlement of claims between the United States and France.....				1,833 52			1,833 52			1,833 52
Estates of decedents, trust fund.....				48,034 27		8,578 84	50,613 11	8,506 32		48,016 79
Relief of claimants for destruction of private armed brig General Armstrong.....				16,396 52			16,396 52			16,396 52
Scientific commission of electricians at Philadelphia.....				500 00		2,650 00	3,150 00			3,150 00
Expenses of the Siamese embassy.....				266 68			266 68			266 68
Expenses under neutrality act.....	1884					140 48	140 48		140 48	
Repairing monument in Bogota to B. A. Bidlack.....				85 00			85 00			85 00
International conference to establish a meridian for time reckoning.....						08	08			08
Relief of Edwin Stevens.....	24	166			730 00		730 00	730 00		
Payment of judgments, Court of Alabama Claims.....	22	99	29 95		25,011 88		25,041 83	25,041 83		
Refunding penalties or charges erroneously exacted.....	23	59			1,503 78		1,503 78	1,503 78		
Salaries and expenses Court of Commissioners of Alabama Claims.....	22	99			59,352 51	95 42	59,447 93	59,447 93		
Pay of consular officers for services to American vessels and seamen.....	23	56			22,517 34	17 16	22,534 50	22,534 50		
Commission to Central and South America.....	23	235			7,223 43		7,223 48	7,223 48		
Spanish indemnity.....	5	85			32,360 23	2,059 28	34,419 51	29,966 71		4,452 80
Total diplomatic.....				616,702 12	1,387,290 89	58,246 40	2,062,239 41	1,390,567 28	98,498 24	573,173 89
JUDICIARY.										
Salaries, Department of Justice.....	1886	23	424,425		140,190 00		140,190 00	139,325 80		864 20
Do.....	1885			1,759 00			1,759 00			1,759 00
Do.....	1884			1,901 18			1,901 18		1,901 18	
Do.....	1883*					946 67	946 67		946 67	
Contingent expenses, Department of Justice:										
Furniture and repairs.....	1886	23	424		1,000 00		1,000 00	1,000 00		
Books for Department library.....	1886	23	424		1,000 00		1,000 00	1,000 00		
Books for office of Solicitor.....	1886	23	425		500 00		500 00	500 00		
Stationery.....	1886	23	424,425		1,900 00		1,900 00	1,900 00		
Horses and wagons.....	1886	23	424		1,600 00		1,600 00	450 00		1,150 00
Do.....	1885			100 00			100 00			100 00
Carried forward.....				3,760 18	146,190 00	946 67	150,896 85	144,175 80	2,847 85	3,873 20

\* And prior years.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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JUDICIARY—continued.										
Brought forward.....				\$3,760 18	\$146,190 00	\$946 67	\$150,896 85	\$144,175 80	\$2,847 85	\$3,873 20
Contingent expenses, Department of Justice—Continued.										
Miscellaneous items.....	1886	23	424		7,160 00		7,160 00	7,160 00		
Do.....	1883*					4 40	4 40		4 40	
Building, Department of Justice.....	1886	23	510		300 00		300 00	300 00		
Furniture and carpets for court-house, Washington, D. C.....	1883*					87 94	87 94		87 94	
Salaries of employes, court-house, Washington, D. C.....	1886	23	424		11,760 00	109 90	11,869 90	11,869 90		
Do.....	1885			460 00		63 90	523 90			523 90
Do.....	1884			30 00			30 00		30 00	
Do.....	1883*					216 68	216 68		216 68	
Repairs to court-house, Washington, D. C.....	1886	23	510		1,000 00		1,000 00	1,000 00		
Salary, warden of the jail, Washington, D. C.....	1886	23	425		1,800 00		1,800 00	1,800 00		
Compiling and printing laws, Territory of Alaska.....	1885			96 62			96 62			96 62
Traveling expenses, Territory of Alaska.....	1886	23	408		1,500 00		1,500 00	200 00		1,300 00
Do.....	1885			700 00			700 00			700 00
Rents, including expenses office of marshal, Territory of Alaska.....	1886	23	408		1,000 00		1,000 00			1,000 00
Expenses of Territorial courts in Utah.....	1886	23	510		26,000 00		26,000 00	22,868 00		3,132 00
Do.....	1884			715 29			715 29	452 25		263 04
Defending suits in claims against the United States.....	1886	23	510		12,000 00		12,000 00	9,291 45		2,708 55
Do.....	1884			1,144 89			1,144 89		1,144 89	
Prosecution and collections of claims.....	1886	23	510		500 00		500 00	343 81		156 60
Do.....	1885			500 00			500 00	40 00		460 00
Do.....	1884			1,500 00			1,500 00	50 00	1,450 00	
Punishing violations of intercourse acts and frauds.....	1886	23	510		5,000 00		5,000 00	3,014 05		1,985 95
Do.....	1885			1,439 04			1,439 04			1,439 04
Do.....	1884			211 87			211 87		211 87	
Prosecution of crimes.....	1886	23	511		36,000 00		35,000 00	26,859 25		8,140 75
Do.....	1885			7,742 51			7,742 51	291 40		7,451 11
Do.....	1884			1,147 86			1,147 86		1,147 86	
Digest of opinions of Attorneys-General.....				1,000 00			1,000 00			1,000 00
Expenses of United States courts.....	1879*					1,883 00	1,883 00		1,883 00	
Fees and expenses of marshals, United States courts.....	1886	23	511		675,000 00	8,666 17	683,666 17	680,538 09		3,128 08
Do.....	1885			1,557 08		27,584 18	29,141 26	29,097 84		43 92
Do.....	1884			16,726 37		4,904 45	21,030 82	19,157 67		2,478 15

Do	1883*				1,331 61	1,331 61		1,331 61		1,774 13
Do	1882*			1,774 13		1,774 13				1,774 13
Do	1881*			16,222 83		16,222 83				16,222 83
Fees of district attorneys, United States courts	1886	23	511		350,000 00	350,000 00	266,862 40		83,130 60	
Do	1885			81,606 09		81,606 09	75,301 52		6,304 57	
Do	1884			27 51		27 51			27 51	
Do	1883			2,348 88		2,348 88	2,348 88			
Fees of clerks, United States courts	1886	23	511		175,000 00	175,000 00	119,977 68		55,022 32	
Do	1885			35,877 70		36,359 63	35,831 24		528 39	
Do	1884			10,852 23		11,198 43	298 15		10,900 23	
Do	1883			13,406 34		13,406 34			13,406 34	
Do	1882*					71 90				
Do	1881*			18 35		18 35			18 35	
Fees of commissioners, United States courts	1886	23	511		100,000 00	100,000 00	99,316 61		683 39	
Do	1885			11,762 02		11,762 02	11,762 02			
Do	1884			2,583 09		2,583 09	866 20		1,716 89	
Do	1883			927 23		927 23	282 80		644 43	
Do	1881*			184 70		184 70			184 70	
Fees of jurors, United States courts	1886	24, 23	7, 511, 3		500,000 00	500,000 00	524,416 90		2,301 55	
Do	1885			1,355 27		33,373 57	17,748 55		16,980 29	
Do	1884			59,984 10		314 07	2 60		60,295 57	
Do	1883*					2,230 57				
Do	1880	22	596		242 10	242 10	242 10			
Fees of witnesses, United States courts	1886	24, 23	7, 511, 3		685,000 00	685,000 00	696,753 49		2,142 71	
Do	1885			6,199 26		45,931 71	39,727 66		6,204 05	
Do	1884			25,285 91		25,439 90	5,092 95		20,346 95	
Do	1883			1,000 00		1,000 00				
Do	1882*					1,953 92				
Do	1881*			3,964 43		3,964 43	23 40		3,941 03	
Support of prisoners, United States courts	1886	23	511		250,000 00	250,000 00	256,362 86		3,436 04	
Do	1885			70,740 93		28,682 84	37,769 53		61,653 74	
Do	1884			65,110 32		1,605 37	4,513 80		62,201 89	
Do	1883*					1,689 40			1,689 40	
Do	1882*			130 00		130 00			130 00	
Do	1881*			745 55		745 55			745 55	
Rent of court-rooms, United States courts	1886	23	511		50,000 00	50,000 00	43,352 03		6,647 97	
Do	1885			8,650 63		8,650 63	8,610 83		39 80	
Miscellaneous expenses, United States courts	1886	23	511		300,000 00	300,000 00	308,438 97		279 95	
Do	1885			36,497 08		13,434 55	14,970 60		34,960 94	
Do	1884			31,978 26		1,210 10	1,008 48		32,179 88	
Do	1883*					2,069 60			2,069 60	
Do	1882*			90 00		90 00			90 00	
Do	1881*			892 72		892 72			892 72	
Support of convicts, United States courts	1886	22	596		458 08	458 08	458 08			
Do	1885	23	511		8,000 00	8,000 00	847 96		7,152 04	
Do	1885			9,002 04		9,002 04	364 14		8,637 90	
Do	1885			8,511 61		8,511 61	285 00		8,226 61	
Carried forward				546,460 92	3,342,910 18	232,281 33	4,121,652 43	3,533,353 03	88,799 99	499,499 41

\*And prior.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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JUDICIARY—continued.										
Brought forward .....				\$546,460 92	\$3,342,910 18	\$232,281 33	\$4,121,652 43	\$3,533,353 03	\$88,799 99	\$490,499 41
Support of insane convicts .....	1885			936 00			936 00	924 43		11 57
Fees of supervisors of elections .....		R. S.	3689		6,912 49	700 00	7,612 49	7,612 49		
Payment to special deputy marshals at Con- gressional elections .....	1881*					10 00	10 00		10 00	
Uniform system of book-keeping for United States courts .....	1885			10,000 00			10,000 00			10,000 00
Judgment and costs in suit of C. P. Milligan .....				802 16			802 16	790 57		11 59
Total .....				558,199 08	3,349,822 67	232,991 33	4,141,013 08	3,542,680 52	88,809 99	509,522 57
CUSTOMS.										
Collecting revenue from customs .....	1886	R. S.	3687		6,362,220 94	138,069 82	6,500,290 76	6,361,125 21		139,165 55
Do.....	1885*	R. S.	3687	116,134 06	131,866 67	87,518 85	335,519 58	292,076 13		43,443 45
Do.....	1881*			2,024 30			2,024 30			2,024 30
Expenses of regulating immigration .....		22	214	144,437 09	181,547 00	620 50	326,604 59	103,583 17		163,021 42
Expenses of revenue-cutter service.....	1886	23	486		875,000 00	16,208 34	891,208 34	863,543 34		27,665 00
Do.....	1885			5,358 13		61,231 16	66,589 29	56,583 55		10,005 74
Do.....	1884			766 08		5 67	771 75		771 75	
Do.....	1883*					8,060 10	8,060 10		8,060 10	
Do.....	1881*			2 93			2 93			2 93
Supplies of light-houses .....	1886	23	487		350,000 00	11,860 32	361,860 32	318,027 79		43,832 53
Do.....	1885			49,518 00		14,530 61	64,048 61	51,692 38		12,356 23
Do.....	1884			2,902 85		253 48	3,156 33	74	3,155 59	
Repairs and incidental expenses of light-houses .....	1886	23	487		300,000 00	39,808 99	339,808 99	334,305 58		5,503 41
Do.....	1885			3,623 86		12,718 60	16,342 46	10 76		16,325 70
Do.....	1884			460 03			460 03		460 03	
Do.....	1883*					533 08	533 08		533 08	
Salaries of keepers of light-houses .....	1886	23	487		580,000 00	763 32	580,763 32	575,797 64		4,965 68
Do.....	1885			21,303 74		2,211 53	23,515 27	156 08		23,359 19
Do.....	1884			10,107 23		340 22	10,447 45	256 16	10,191 29	
Inspecting lights .....	1886	23	487		3,000 00		3,000 00	2,000 00		1,000 00
Do.....	1885			1,000 00		762 11	1,762 11			1,762 11
Do.....	1884			1,633 71			1,633 71		1,633 71	
Expenses of light vessels .....	1886	23	487		225,000 00	341 24	225,341 24	179,363 82		45,977 42
Do.....	1885			36,728 04		6,310 30	43,038 34	4,761 09		38,277 25
Do.....	1884			20,934 81			20,934 81		20,934 81	
Do.....	1881*			8 13			8 13			8 13
Expenses of fog signals .....	1886	23	487		60,000 00	12,084 26	72,084 26	63,914 51		8,169 75

Do	1885			1,241 37	1,488 22	2,729 59	1,676 20	1,053 39
Do	1884			6,929 48		6,929 48		
Do	1883*				329 20	329 20	6,929 48	
Expenses of buoyage	1886	23	487	1298,680 00	1,778 16	300,458 16	263,368 46	37,089 70
Do	1885			17,564 21	8,955 90	26,520 11	20,418 47	6,101 64
Do	1884			8,022 70		8,022 70		
Lighting and buoyage of rivers.	1886	23	487	190,000 00	21 50	190,021 50	170,788 00	19,238 50
Lighting and buoyage of Mississippi, Mis- souri, and Ohio Rivers	1885			7,725 39	1,094 41	8,819 80	1 54	8,818 26
Do	1884				5,546 12	5,546 12		
Completing the lighting and buoyage of Ohio River	1886	23	482	3,194 07		3,194 07		3,194 97
Repairs and preservation of public buildings	1885			162,500 00		162,500 00	155,136 94	7,363 06
Do	1885			9,977 55		9,977 55	9,001 50	976 05
Do	1884			897 68	7,073 25	7,970 93	20	7,970 73
Furniture and repairs of same for public buildings	1886	23	495	300,000 00	6 34	300,006 34	95,292 55	204,713 79
Do	1885			119,997 75	1,599 74	121,597 49	51,827 78	69,769 71
Do	1884			2,173 63		2,173 63		
Inspection of furniture and other furnishings of public buildings	1886	23	495	5,000 00		5,000 00		5,000 00
Do	1885			3,000 00	570 98	3,570 98		3,570 98
Fuel, lights, and water of public buildings	1886	23	495	600,000 00		600,000 00	483,844 50	116,155 50
Do	1885			55,894 09	27,171 85	83,065 94	72,819 68	10,246 26
Do	1884			1,026 82	1,100 82	2,127 64	419 57	1,708 07
Do	1883			16,488 65		16,488 65	2 10	16,486 55
Heating apparatus for public buildings	1886	23	495	125,000 00	109 28	125,109 28	125,109 28	
Do	1885			10,052 70	1,147 81	11,200 01	8,856 71	2,343 30
Do	1884				100 84	100 84		100 84
Pay of assistant custodians and janitors	1886	23	495	300,000 00		300,000 00	300,000 00	
Do	1884			16,000 00	5,482 00	21,482 00	21,482 00	
Do	1883*				6,322 43	6,322 43	6,322 43	
Marine Hospital Service	1886	23	57	5,060 68	5,055 52	493,600 70	460,821 98	32,778 72
Do	1884*			185,369 26	5,000 00	190,369 26	208 43	190,160 83
Repairs and preservation of marine hospitals	1886	23	482	20,000 00		20,000 00	20,000 00	
Do					175 62	175 62		175 62
Life-Saving Service	1886	23	486	886,900 00	683 04	887,583 04	812,495 06	75,087 98
Do	1885			62,310 85	1,877 37	64,188 22	26,162 30	38,025 92
Do	1884			18,950 86	358 98	19,309 84	214 33	19,095 51
Do	1883*				160 14	160 14		160 14
Establishing life-saving stations				98,977 59		98,977 59	45,338 65	53,638 94
Rebuilding and improving life-saving stations				1,809 39	395 55	2,204 94		2,204 94
Rebuilding revenue steamer William Pitt Fessenden				2,226 33	394 07	2,620 40		2,620 40
Rebuilding revenue steamer Commodore Perry				39 57		39 57		39 57
Rebuilding revenue steamer Richard Rush				78,489 50	1,464 82	79,954 32	79,719 85	234 47
Carried forward				1,150,363 11	12,436,199 11	503,695 96	14,090,258 18	123,407 58
* And prior years.								1,493,953 94

† Prior to July 1.

‡ 21,320 transferred to salaries Light-House Board, Treasury ledger.

§ \$26,800 transferred to salaries office Supervising Surgeon-General Marine-Hospital Service, Treasury.

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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CUSTOMS—continued.										
Brought forward				\$1, 150, 363 11	\$12, 436, 199 11	\$503, 695 96	\$14, 090, 258 18	\$12, 472, 896 66	123, 407 58	\$1, 493, 953 94
Constructing a revenue steamer				632 20		113 77	745 97			745 97
Constructing two steam launches				61 39		58 51	119 90			119 90
Building or purchase of such vessels as may be required for the revenue service				12, 498 28		7, 167 97	19, 666 25			19, 666 25
Compensation in lieu of moieties	1886	23	495		40, 000 00	69 10	40, 069 10	28, 566 06		16, 503 04
Do	1885			12, 908 43		55 06	12, 963 49	1, 206 12		11, 757 37
Do	1884			269 45		147 80	417 25			417 25
Salaries and expenses of agents at seal fish- eries in Alaska	1886	23	495		13, 350 00		13, 350 00	3, 249 66		10, 100 34
Do	1885			5, 487 74		70 55	5, 558 29	5, 358 38		199 91
Do	1884			739 58		600 00	1, 339 58		1, 339 58	
Protection of sea-otter fishing grounds and seal fisheries in Alaska	1886	23	495		17, 500 00		17, 500 00			17, 500 00
Do	1885			15, 000 00			15, 000 00	15, 000 00		
Quarantine stations for neat cattle		23	356	3, 000 00	15, 103 57	896 43	19, 000 00	19, 000 00		
Do	1886*	23	356		14, 896 43		14, 896 43			14, 896 43
Custom-house, &c., Bangor, Me				7, 251 84			7, 251 84	7, 251 84		
Custom-house, Belfast, Me		24	51		15, 000 00		15, 000 00			15, 000 00
Custom-house and post-office, Fall River, Mass				5, 102 75		56 00	5, 158 75	1, 000 00	4, 158 75	
Custom-house, &c., New Bedford, Mass				20, 000 00			20, 000 00	18, 677 39		11, 322 61
Custom-house and post-office, New Haven, Conn				25, 232 11		1, 586 57	26, 818 68	22, 179 83		14, 638 85
Custom-house, court-house, and post-office, Albany, N. Y				1, 077 54		2 98	1, 080 52	61 90		11, 018 62
Barge-office building, New York, N. Y				6 02			6 02		6 02	
Custom-house and post-office, New York, N. Y				74, 265 13		5, 526 89	79, 792 02	59, 542 98		20, 249 04
Marine hospital, Pittsburgh, Pa				7, 015 24			7, 015 24			17, 015 24
Marine hospital, Baltimore, Md				67, 092 58		2, 585 51	69, 678 09	69, 237 00		1441 09
Custom-house, &c., Richmond, Va				150, 000 00			150, 000 00	15, 577 49		1134, 422 51
Purchase of a wharf at Wilmington, N. C				4, 884 50			4, 884 50	2 75		4, 881 75
Custom-house, Charleston, S. C				28, 282 31		6, 837 67	35, 119 98	32, 311 69		12, 808 29
Marine hospital, Key West, Fla				1, 003 26			1, 003 26	800 00		1203 26
Custom-house and post-office, New Orleans, La				14, 618 20		3, 268 94	17, 887 14	17, 845 89		141 25
Marine hospital, New Orleans, La				919 75		2, 700 24	3, 619 99	3, 062 52		1557 47
Custom-house, Galveston, Tex				104, 379 40		4, 693 10	109, 077 50	20, 714 18		188, 363 32
Custom-house and post-office, Cincinnati, Ohio				30, 539 77			30, 539 77	27, 025 94		13, 513 83

Custom-house and post-office, Cleveland, Ohio.	3,811 80	34 30	3,846 10	3,797 33	148 77
Custom-house, &c., Toledo, Ohio.	132,934 06		132,934 06	52,712 14	179,221 92
Marine hospital, Cincinnati, Ohio.	86 86		86 86	75 65	111 21
Custom-house, court-house, and post-office, Evansville, Ind.	2,811 93		2,811 93	24 70	2,787 23
Custom-house and post-office, Dubuque, Iowa.	8,000 00		8,000 00	7,015 72	1984 28
Custom-house, subtreasury, &c., Chicago, Ill.	39,826 01		39,826 01	39,826 01	
Appraisers stores, &c., Chicago, Ill.	49,960 00		49,960 00	232 80	49,727 20
Marine hospital, Chicago, Ill.	946 21		946 21	852 95	193 26
Bridewell Dock property, Chicago, Ill.	757 71		757 71	586 00	171 71
Marine hospital, Cairo, Ill.	24,654 45		24,654 45	19,321 42	15,333 03
Marine hospital, Memphis, Tenn.	5,368 68	1,547 32	6,916 00	3,985 16	12,930 84
Custom-house and post-office, Memphis, Tenn.	63,121 08	5,824 51	68,945 59	67,088 00	11,857 59
Custom-house, court-house, and post-office, Nashville, Tenn.	470 40		470 40	18 00	452 40
Custom-house, Saint Louis, Mo.	2,539 64	600 24	3,139 88	211 87	12,928 01
Custom-house, post-office, &c., Kansas City, Mo.	7,222 45	4,233 70	11,456 15	10,207 08	11,249 07
Marine hospital, Saint Louis, Mo.	9,657 79		9,657 79	9,356 52	1301 27
Custom-house, post-office, &c., Port Town- send, Wash.	69,997 75		69,997 75	9,221 75	160,776 00
Ram Island light station, Maine.	9,536 60		9,536 60		9,536 60
Day beacons, Maine, New Hampshire, and Massachusetts.	1,470 03	1,146 95	2,616 98	2,616 98	36 90
Lake Champlain lights.		86 90	36 90		8,000 00
Cominicut light station, Rhode Island.	8,000 00		8,000 00		2,665 72
Wickford Harbor light station, Rhode Island.	2,665 72		2,665 72		4,040 47
Whale Back light station, Rhode Island.	4,040 47		4,040 47		25,876 00
Seabrook beacon light, Connecticut.	25,876 00		25,876 00	20,000 00	1,104 27
Stamford Harbor light station, Connecticut.	1,104 27		1,104 27		18,710 57
Cold Spring Harbor light station, New York.	18,710 57		18,710 57		4 43
Staten Island station depot, New York.	4 43		4 43		06
Hell Gate electric light, New York.	06		06		2,326 25
Elm Tree light station, New York.	2,326 25		2,326 25		1,648 36
Throg's Neck light station, New York.	1,648 36		1,648 36		3,304 97
Danskammer Point fog-bell, New York.		3,304 97	3,304 97		2,033 30
Lights on Hudson River, New York.		2,033 30	2,033 30		9,103 09
Barneget light station, New Jersey.	9,103 09		9,103 09		21,728 55
Absecon light station, New Jersey.	21,728 55		21,728 55		677 99
Erie light station, Pennsylvania.		677 99	677 99		142,717 23
Fourteen-Foot Bank light station, Delaware Bay.	142,717 23		142,717 23	50,000 00	13,628 08
Delaware Breakwater light station, Delaware.	13,628 08		13,628 08	13,628 08	
Craighill Channel Cut-off range lights, Ma- ryland.	20,000 00	2,049 67	22,049 67	22,049 67	190 60
Sandy Point Shoal light station, Maryland.	190 60		190 60		5 13
Fog-bell below Sandy Point light-house, Chesapeake Bay.	5 13		5 13		
Carried forward	2,447,552 84	12,552,049 11	561,627 90	15,561,229 85	13,169,396 11
					182,050 47
					2,209,783 27

\* And prior years.

† Transferred to Treasury ledger for 1887.



*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or section.							
CUSTOMS—continued.										
Brought forward.....				\$2, 447, 552 84	\$12, 552, 049 11	\$561, 627 90	\$15, 561, 229 85	\$13, 169, 396 11	\$182, 050 47	\$2, 209, 783 27
Patuxent River range lights, Maryland.....				355 28		800 70	1, 153 98			1, 153 98
Kent Point light station, Maryland.....				42 22			42 22			42 22
Reimbursement to keepers of Sharp's Island light station, Maryland.....				200 00			200 00	108 35		91 65
Portsmouth depot, Virginia.....				4, 500 00			4, 500 00			4, 500 00
Bush Bluff light station, Virginia.....				15, 000 00		4, 418 34	19, 418 34			19, 418 34
Cape Charles light station, Virginia.....				15, 000 00		14, 975 37	29, 975 37	29, 975 37		
Killbuck Shoal light station, Virginia.....				9, 498 00			9, 498 00	9, 498 00		
Winter Quarter Shoal light station, Virginia.....				30, 000 00			30, 000 00			30, 000 00
Plantation light-ship station, Virginia.....				20, 000 00		4, 527 91	24, 527 91	24, 527 91		
Depot, fifth district, Virginia.....				7, 363 01			7, 363 01			7, 363 01
Cape Fear River lights, North Carolina.....				182 74			182 74	182 74		
Croatan light station, North Carolina.....						10, 605 54	10, 605 54			10, 605 54
Paris Island light station, South Carolina.....				118 34			118 34			118 34
Lights on the Savannah River, Georgia.....				2, 880 54		1, 868 21	4, 754 75	4, 754 75		
Dry Tortugas light station, Florida.....				75, 000 00			75, 000 00			75, 000 00
Florida Reef beacons, Florida.....				7, 237 46		1, 912 78	9, 150 24			9, 150 24
Sanibel Island light station, Florida.....				10, 457 91		1, 276 56	11, 734 47			11, 734 47
Mosquito Inlet light station, Florida.....				40, 000 00		9, 711 63	49, 711 63	40, 000 00		9, 711 63
Anelote Keys light station, Florida.....				17, 500 00			17, 500 00			17, 500 00
Cape San Blas light station, Florida.....				3 12		1, 922 45	1, 925 37			1, 925 37
Rebecca Shoal light station, Florida.....				18, 650 00			18, 650 00	18, 650 00		
Saint John's River lights, Florida.....				234 29		1, 624 80	1, 859 09	1, 859 09		
Apalachicola range lights, Florida.....				600 00			600 00			600 00
Northwest Passago range lights, Florida.....				200 00		180 00	380 00	200 00		180 00
Repairs of iron light-houses, Florida.....						3, 498 04	3, 498 04			3, 498 04
Dog River Bar and Choctaw Pass Channel, Alabama.....				6, 000 00		1, 097 49	7, 097 49	6, 000 00		1, 097 49
Sand Island light station, Alabama.....				10, 000 00		369 55	10, 369 55	10, 000 00		369 55
South Pass pier lights, Mississippi River, Louisiana.....				6, 785 72		138 15	6, 923 87	1, 300 00		5, 623 87
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
Re-establishment of light-houses, Texas.....				20, 000 00			20, 000 00			20, 000 00
Detroit River light station, Michigan.....				8, 000 00		4, 814 17	12, 814 17	8, 000 00		4, 814 17
Port Sanilac light station, Michigan.....				10, 000 00		7, 948 20	17, 948 20	7, 948 20		10, 000 00
Pipe Island light station, Michigan.....				10, 000 00		66 64	10, 066 64	1, 096 64		9, 000 00
Little Traverse light station, Michigan.....						4, 923 84	4, 923 84			4, 923 84

Saint Mary's River range lights, Michigan			12,000 00		587 50	12,587 50	1,587 50		11,000 00
Grand Marais light station, Minnesota			7,052 00		1,357 17	8,409 17	1,357 17		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 station, California			1,367 85			1,367 85			1,367 85
Northwest Seal Rock light station, California			25,000 00			25,000 00	15,000 00		10,000 00
Gray's Harbor light station, Washington Territory			14,500 00			14,500 00			14,500 00
Destruction Island light station, Washington Territory			39,000 00			39,000 00			39,000 00
Tillamook Head light station, Oregon			1,729 32			1,729 32			1,729 32
Survey of light-house sites	1886	23	488	2,500 00		2,500 00	2,500 00		
Do	1885		2,450 15		304 50	2,754 65	54 42		2,700 23
Do	1884		8,337 60			8,337 60		8,337 60	
Maintenance of lighted buoys	1886	23	488	5,000 00		5,000 00			5,000 00
Establishment and maintenance of buoys			6,916 38			6,916 38			6,916 38
Laboratory of the Light-House Board			3,000 00			3,000 00			3,000 00
Steam tender for the Pacific coast			4,500 00		1,205 92	5,705 92	5,070 63		635 29
Repayments to importers excesses of deposits, charges, and commission cases			95,871 92			95,871 92			95,871 92
Repayments to importers excesses of deposits (act August 5, 1882)					1,524 68	1,524 68		1,524 68	
Repayments to importers excesses of deposits	R. S.	3689		3,291,086 13	376,772 21	3,667,858 34	3,667,858 34		
Debentures, drawbacks, bounties, or allowances (act June 16, 1880)			17,439 86			17,439 86	11,669 76		5,770 10
Debentures, drawbacks, bounties, or allowances	R. S.	3689		8,062,182 29	175,173 32	8,237,355 61	8,237,355 61		
Debentures and other charges	R. S.	3689		577 65		577 65	577 65		
Detection and prevention of frauds upon the customs revenue	1886	R. S.	3687	20,695 97		20,695 97	20,695 97		
Do	1885		174 41			174 41	174 41		
Do	1884				140 86	140 86		140 86	
Do	1883*				5,396 85	5,396 85		5,396 85	
Refunding penalties or charges erroneously exacted	23	59		332 28	2 60	334 88	334 88		
Refund of duties on lumber destroyed in port of Oswego, N. Y.	23	668		11,537 71		11,537 71	11,537 71		
Salaries and expenses of shipping service	23	57-59	14,405 99	56,379 00		70,784 99	53,325 40		17,459 59
Unclaimed merchandise	R. S.	3689		1,930 21		1,930 21	1,930 21		
Refunding moneys erroneously received and covered into the Treasury	R. S.	3689		258 76		258 76	258 76		
Extra pay to officers and men who served in the Mexican war (revenue marine)	20	316		1,017 63		1,017 63	1,017 63		
Proceeds of goods seized and sold	22	491		247 03		247 03	247 03		
Total expenditures, customs			3,056,432 56	24,005,793 77	1,200,803 88	28,263,030 21	25,366,050 24	197,450 46	2,699,529 51

\*And prior years.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL.										
Salaries, Office Secretary of the Interior	1886	23	{ 416	{	\$176,630 00		\$176,630 00	\$175,000 00		\$1,630 00
Do	1885		497							
Do	1884									
					\$3,133 25	\$585 30	3,718 55	38 90		3,679 65
					347 37		347 37		\$347 37	
Contingent expenses, Department of the In- terior	1886	23	420		125,000 00	691 45	125,691 45	102,259 00		23,432 45
Do	1885				30,522 46	304 79	30,827 25	30,700 00		127 25
Do	1884				37 80		37 80		37 80	
Library, Department of the Interior	1886	23	420		500 00		500 00	500 00		
Do	1885					4 25	4 25			4 25
General expenses, Civil Service Commission.	1884				818 01		818 01		818 01	
Postage to Postal Union countries	1886	23	420		5,000 00		5,000 00	3,000 00		2,000 00
Do	1885				2,500 00	160 00	2,660 00			2,660 00
Do	1884				400 00		400 00		400 00	
Rent of buildings, Department of the Interior	1886	23	420		64,160 00		64,160 00	43,684 21		20,475 79
Do	1885				3,120 00		3,120 00	2,638 84		481 16
Do	1884				355 01		355 01		355 01	
Publishing the Biennial Register		23	420		20	4,000 00	2 78	4,002 98	4,000 00	20
Publishing proclamations relating to sales of lands		19	357							2 78
Stationery, Department of the Interior	1886	23	420			244 00	244 00	244 00		
Do	1885				72,000 00	2,601 91	74,601 91	47,000 00		27,601 91
Do	1884				14,514 13	2,775 60	17,289 73	17,035 19		254 54
					26 66		26 66		26 66	
Maps of the United States	1886	23	416			10,000 00	10,000 00	6,262 35		3,737 65
Do	1885				2,000 00		2,000 00			
Do	1884				103 51		103 51		103 51	
Relief of B. Jennings, late register, Oregon City, Oreg		24	31			3,114 66	3,114 66	3,114 66		
Salaries, General Land Office	1886	23	416			490,850 00	490,850 00	482,000 00		8,850 00
Do	1885				2,850 00		4,403 45			4,403 45
Do	1884				1,893 05	1,553 45	1,893 05		1,893 05	
Do	1883					40	40		40	
Contingent expenses, General Land Office	1883				104 55		104 55			104 55
Do	1882				19 50		19 50			19 50
Expenses of inspectors, General Land Office	1886	23	416			10,000 00	10,000 00	4,625 02		5,374 98
Do	1885				3,227 06	557 88	3,784 94	1,211 86		2,573 08
Do	1884				2,180 02		2,180 02	194 25	1,985 77	
Library, General Land Office	1886	23	416			500 00	500 00	200 00		300 00
Do	1885					1 69	1 69			1 69
Do	1884				1 25		1 25		1 25	

Reproducing plats of surveys, General Land Office	1886	23	498		20,000 00		20,000 00	10,000 00		10,000 00
Do	1885			4,000 00		2 00	4,002 00	4,000 00		2 00
Do	1884			2 00			2 00		2 00	
Salary, office of Commissioner of Indian Affairs	1885				485 50	485 50	485 50		485 50	
Do	1884			91 47		91 47		91 47		
Salaries, Indian Office	1886	23	417		97,980 00	97,980 00	93,000 00		4,980 00	
Salaries, temporary clerks, office Commissioner of Indian Affairs	1884			47		47		47		
Do	1883			45		45		45		
Do	1884									
Salaries, Bureau of Education	1886	23	419		45,420 00	48 90	45,468 90	44,500 00		968 90
Do	1885				557 40	557 40	557 40		557 40	
Do	1884			203 44		203 44		203 44		
Collecting statistics, Bureau of Education	1886	23	419		3,000 00		3,000 00	3,000 00		
Do	1885				62 97	62 97			62 97	
Do	1884			53 62		53 62		53 62		
Distributing documents, Bureau of Education	1886	23	419		3,000 00		3,000 00	2,500 00		500 00
Do	1885				6 82	6 82		6 70		12
Do	1884			187 91		187 91		187 91		
Library, Bureau of Education	1886	23	419		1,175 00		1,175 00	1,175 00		
Do	1885				16 43	16 43		7 42		9 01
Do	1884			14 01		14 01			14 01	
Education of children in Alaska				20,000 00			20,000 00	9,000 00		11,000 00
Salaries and expenses, Bureau of Labor	1886	23	419		40,000 00		40,000 00	38,146 73		1,853 27
Do	1885			15,000 00		20	15,000 20	6,476 38		8,523 82
Salaries, Pension Office	1886	23	417		1,954,650 00	2 84	1,954,652 84	1,790,000 00		164,652 84
Do	1885			37,353 80	5,152 00	42,505 80		203 00		42,302 80
Do	1884			16,615 66		16,615 66			16,615 66	
Do	1883					188 81	188 81		188 81	
Salaries, special examiners, Pension Office	1886	23	417		210,000 00	105 00	210,105 00	165,000 00		45,105 00
Do	1885			33,457 80	1,468 55	34,926 35			34,926 35	
Investigation of pension cases, Pension Office	1886	23	418		360,000 00	13 39	360,013 39	285,336 66		74,676 73
Do	1885			54,035 27	118 93	54,154 20		36,947 80		17,206 40
Do	1884			12 96		12 96		9 87	3 09	
Investigation of pension cases, special examiners, Pension Office	1886	23	418		220,000 00	58 10	220,058 10	160,161 70		59,896 40
Do	1885			55,000 00	1,242 54	56,242 54		28,268 84		27,973 70
Salaries, Patent Office	1886	23	418		597,170 00	20	597,170 20	595,000 00		2,170 20
Do	1885			10,306 40	1,378 35	11,684 75			11,684 75	
Do	1884			2,297 75		2,297 75			2,297 75	
Foreign exchange, Patent Office	1886	23	419		2,000 00		2,000 00			2,000 00
Do	1885			1,000 00		274 00	1,274 00	188 80		1,085 20
Photolithographing, Patent Office	1886	23	418		85,000 00		85,000 00	78,000 00		7,000 00
Do	1885			25,000 00	6,328 01	31,328 01		25,000 00		6,328 01
Do	1884			70		70			70	
Carried forward				342,787 54	4,601,393 66	26,750 44	4,970,931 64	4,301,637 18	25,628 41	643,660 05

\*And prior years.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—continued.										
Brought forward.....				\$342,787 54	\$4,601,393 66	\$26,750 44	\$4,970,931 64	\$4,301,637 18	\$25,628 41	\$643,666 05
Plates for Patent Office Official Gazette.....	1886	23	418		44,000 00		44,000 00	40,000 00		4,000 00
Do.....	1885			7,000 00		2,385 60	9,385 60	7,000 00		2,385 60
Do.....	1884			98 50			98 50		98 50	
Scientific Library, Patent Office.....	1886	23	418		3,000 00		3,000 00	3,000 00		
Do.....	1885					08	08			08
Do.....	1884			2 44			2 44		2 44	
Public use of inventions and defending suits, Patent Office.....	1886	23	419		1,000 00		1,000 00			1,000 00
Do.....	1885			900 00		34 80	934 80			934 80
Salaries, office of Commissioner of Railroads.....	1886	23	419		14,420 00		14,420 00	14,000 00		420 00
Do.....	1885					29 27	29 27			29 27
Traveling expenses of Commissioner of Railroads.....	1886	23	419		3,000 00		3,000 00	2,500 00		500 00
Do.....	1885			971 40		550 91	1,522 31			1,522 31
Do.....	1884			653 00			653 00		653 00	
Salaries, office Architect of the Capitol.....	1886	23	419		18,364 00		18,364 00	18,364 00		
Do.....	1884			13 65			13 65		13 65	
Salaries, office Geological Survey.....	1886	23	420		35,540 00		35,540 00	35,009 46		530 54
Do.....	1885			165 50			165 50			165 50
Do.....	1884			16 68			16 68		16 68	
Office of surveyor-general of Arizona:										
Salaries.....	1886	23	420		5,500 00	315 52	5,815 52	5,815 52		
Do.....	1885					1 93	1 93			1 93
Do.....	1884			509 93			509 93		509 93	
Contingent expenses.....	1886	23	420		1,500 00	40 60	1,540 60	1,540 55		05
Do.....	1885					2 02	2 02			2 02
Do.....	1884			47			47		47	
Office of surveyor-general of California:										
Salaries.....	1886	23	420		35,000 00	391 14	35,391 14	29,672 50		5,718 64
Do.....	1885					1 07	1 07			1 07
Do.....	1884			22 25			22 25		22 25	
Contingent expenses.....	1886	23	420		3,000 00	369 15	3,369 15	3,369 15		
Do.....	1885					1,020 09	1,020 09	2 56		1,017 43
Do.....	1884			15 40			15 40		15 40	
Office of surveyor-general of Colorado:										
Salaries.....	1886	23	420		9,000 00	523 54	9,523 54	9,523 54		
Do.....	1885					2 12	2 12			2 12
Do.....	1884			1 72			1 72		1 72	
Contingent expenses.....	1886	23	421		1,500 00	84 65	1,584 65	1,584 65		

Do	1885				62	62		62
Office of surveyor-general of Dakota:								
Salaries	1886	23	421		11,500 00	11,500 00	7,575 00	3,925 00
Do	1885			380 64	265 51	646 15		646 15
Do	1884			2 20		2 20	2 20	
Contingent expenses	1886	23	421		2,000 00	2,000 00	2,000 00	
Do	1885				1 26	1 26		1 26
Office of surveyor-general of Florida:								
Salaries	1886	23	421		4,800 00	6,000 00	5,833 63	166 37
Do	1885			1,815 79	7 59	1,823 38	1,200 00	623 38
Do	1884			1 09		1 09	1 09	
Contingent expenses	1886	23	421		1,000 00	1,276 53	1,250 00	26 53
Do	1885			253 56		253 56	59 47	194 09
Do	1884			61 37		61 37	61 37	
Office of surveyor-general of Idaho:								
Salaries	1886	23	421		5,000 00	5,588 94	5,588 94	
Do	1885				1 95	1 95		1 95
Do	1884			139 86		139 86	139 86	
Contingent expenses	1886	23	421		1,500 00	1,579 30	1,579 30	
Office of surveyor-general of Louisiana:								
Salaries	1886	23	421		15,300 00	15,300 00	15,300 00	
Do	1885				70	70		70
Do	1884			16 81		16 81	16 81	
Contingent expenses	1886	23	421		1,342 00	1,342 00	1,342 00	
Do	1885				25	25		25
Office of surveyor-general of Minnesota:								
Salaries	1886	23	421		10,000 00	10,000 00	6,550 00	3,450 00
Do	1885			500 00	241 22	741 22		741 22
Do	1884			696 96		696 96	696 96	
Contingent expenses	1886	23	421		1,000 00	1,000 00	785 00	215 00
Do	1885				124 79	124 79		124 79
Do	1884			10 10		10 10	10 10	
Office of surveyor-general of Montana:								
Salaries	1886	23	421		11,500 00	11,994 41	9,775 00	2,219 41
Do	1885				3 63	3 63		3 63
Do	1884			1 51		1 51	1 51	
Contingent expenses	1886	23	421		3,000 00	3,440 50	3,000 00	440 50
Do	1885			7 40	1 35	8 75	7 40	1 35
Do	1884			93		93	93	
Office of surveyor-general of Nebraska and Iowa:								
Salaries	1886	23	421		6,000 00	6,000 00	6,000 00	
Contingent expenses	1886	23	421		1,500 00	1,500 00	1,500 00	
Do	1885				184 50	184 50		184 50
Office of surveyor-general of Nevada:								
Salaries	1886	23	421		5,500 00	5,500 00	5,500 00	
Do	1885				46 04	46 04		46 04
Do	1884			4 10		4 10	4 10	
Contingent expenses	1886	23	421		1,500 00	1,500 00	1,500 00	
Do	1885				228 09	228 09		228 09
Carried forward				357,050 80	4,858,659 66	36,690 11	5,252,400 57	4,549,364 95
							27,897 38	675,138 24

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of ap- propriations, June 30, 1886.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—continued.										
Brought forward.....				\$357,050 80	\$4,858,659 66	\$36,690 11	\$5,252,400 57	\$4,549,364 95	\$27,897 38	\$675,138 24
Office of surveyor-general of New Mexico:										
Salaries.....	1886	23	421		10,000 00		10,000 00	10,000 00		
Do.....	1885					3 24	3 24			3 24
Contingent expenses.....	1886	23	421		1,500 00		1,500 00	1,500 00		
Do.....	1885					04	04			04
Do.....	1884			1,000 00			1,000 00		1,000 00	
Office of surveyor-general of Oregon:										
Salaries.....	1886	23	421		7,000 00		7,000 00	7,000 00		
Contingent expenses.....	1886	23	421		1,500 00		1,500 00	900 00		600 00
Do.....	1885					545 35	545 35			545 35
Do.....	1884			160 20			160 20		160 20	
Office of surveyor-general of Utah:										
Salaries.....	1886	23	421		5,500 00		5,500 00	5,500 00		
Contingent expenses.....	1886	23	422		1,500 00	1 84	1,501 84	1,500 04		1 80
Do.....	1885					4 36	4 36			4 36
Do.....	1884					32 23	32 23		32 23	
Office of surveyor-general of Washington Ter- ritory:										
Salaries.....	1886	23	422		9,000 00	1,242 90	10,242 90	9,000 00		1,242 90
Contingent expenses.....	1886	23	422		1,500 00	395 65	1,895 65	1,500 00		395 65
Office of surveyor-general of Wyoming:										
Salaries.....	1886	23	422		6,000 00		6,000 00	5,958 33		41 67
Do.....	1885					2 48	2 48			2 48
Do.....	1884			4 91		4 91	4 91		4 91	
Contingent expenses.....	1886	23	422		1,500 00	172 70	1,672 70	1,500 00		172 70
Do.....	1885					93	93			93
Salaries and commissions of registers and receivers.....	1886	23	498		525,000 00	6,496 24	531,496 24	494,824 85		36,671 39
Do.....	1885			26,145 89		9,344 03	35,489 92	6,577 99		28,911 93
Do.....	1884			6,013 30		563 87	6,577 17	1,027 55		5,549 62
Do.....	1883*	18	418		6,158 17	220 17	6,378 34	6,378 34		
Do.....	1883†					1,410 08	1,410 08		1,410 08	
Do.....	1882†			21 36		21 36				21 36
Expenses of depositing public moneys.....	1886	23	498		15,000 00	134 33	15,134 33	8,068 22		7,066 11
Do.....	1885			6,584 87		735 06	7,319 93	1,967 36		5,352 57
Do.....	1884			3,278 18		254 58	3,532 76	42 40	3,490 36	
Do.....	1883†					11 28	11 28		11 28	
Do.....	1883*	18	418		231 58	49 50	281 08	221 08		
Do.....	1882†			1 00			1 00		1 00	

Contingent expenses, land offices	1886	23	498	165,000 00	2,715 24	167,715 24	120,102 64	47,612 60
Do.	1885			16,397 98	2,862 02	19,260 00	2,030 19	17,229 81
Do.	1884			2,657 22	305 65	2,962 87	437 02	2,525 85
Do.	1883				61 16	61 16		61 16
Do.	1883	18	418	227 35		227 35	227 35	
Do.	1882			36		36	36	
Depredations on public timber	1886	23	798	75,000 00		75,000 00	49,616 02	25,383 98
Do.	1885			12,113 29	57	12,113 86	12,055 88	57 98
Do.	1884			2,386 99		2,386 99	733 78	
Do.	1883			362 79		362 79	21 25	341 54
Do.	1883				2 00	2 00		2 00
Do.	1882			70 75		70 75		70 75
Protecting public lands	1886	23	498	90,000 00	4 71	90,004 71	68,656 13	21,348 58
Do.	1885			28,010 42	4,893 99	32,904 41	30,229 99	2,674 42
Do.	1884			427 88	25 00	452 88	427 31	25 57
Do.	1883			167 53		167 53	167 30	23
Expenses of hearings in land entries	1886	23	498	20,000 00		20,000 00	2,882 03	17,117 97
Settlement of claims for swamp lands and swamp-land indemnity	1886	23	498	20,000 00		20,000 00	17,348 89	2,651 11
Do.	1885			3,001 26	1,328 38	4,329 64	2,000 00	2,329 64
Do.	1884			79 30		79 30		79 30
Annual repairs of the Capitol	1886	23	497	38,000 00		38,000 00	38,000 00	
Capitol terraces	1885			207,000 00	20	207,000 20	150,000 00	57,000 20
Improving the Capitol grounds	1886	23	497	35,000 00		35,000 00	30,000 00	5,000 00
Do.	1885			12,000 00	1,317 69	13,317 69		13,317 69
Do.	1884			69		69		69
Lighting the Capitol and grounds	1886	23	497	20,000 00		20,000 00	20,000 00	
Do.	1884			997 84		997 84		997 84
Senate stable and engine-house	1886	23	497	300 00		300 00	300 00	
Reconstructing Interior Department building	1885			384 62	1,920 75	2,305 37	2,268 00	37 37
Repairs of building, Department of Interior	1886	23	497	5,780 00	3 64	5,783 64	5,780 00	3 64
Do.	1884			07		07		07
Fire-proof building for the Pension Office	1884			94,369 47	34 64	94,404 11	87,000 00	7,404 11
Heating apparatus, building for the Pension Office				20,500 00		20,500 00	19,000 00	1,500 00
Penitentiary building, Territory of Dakota				253 86		253 86		253 86
Penitentiary building, Territory of Montana				25,000 00	150 92	25,150 92	25,000 00	150 92
Penitentiary building, Territory of Utah				50,000 00		50,000 00		50,000 00
Storehouse, Government Printing Office				15,000 00		15,000 00		15,000 00
Buildings and grounds, Government Hospital for the Insane		23	500	6,018 28	23,600 00	31 57	29,649 85	14,100 00
Buildings and grounds, Columbian Institution for the Deaf and Dumb		23	501	17,000 00		17,000 00	17,000 00	
Buildings and grounds, Howard University		23	501	6,000 00		6,000 00	6,000 00	
Current expenses, Government Hospital for the Insane	1886	23	500	216,538 00		216,538 00	213,500 00	3,038 00
Do.	1885				6 93	6 93		6 93
Carried forward				897,461 11	6,182,494 76	73,976 03	7,153,931 90	6,047,775 25
								39,353 36
								1,066,803 29

\* And prior years, transfer account.

† And prior years.



*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or section.							
INTERIOR CIVIL—continued.										
Brought forward.				\$897,461 11	\$6,182,494 76	\$73,976 03	\$7,153,931 90	\$6,047,775 25	\$39,353 36	\$1,066,803 29
Current expenses, Government Hospital for the Insane.	1884					94 14	94 14		94 14	
Current expenses, Columbia Institution for the Deaf and Dumb.	1886	23	501		55,000 00		55,000 00	55,000 00		
Do.	1884					20 20	20 20		20 20	
Support of Freedmen's Hospital and Asylum.	1886	23	501		49,500 00	3 75	49,503 75	49,500 00		3 75
Do.	1885					71 18	71 18			71 18
Do.	1884	23	501			341 39	341 39		341 39	
Howard University.	1886				18,500 00		18,500 00	18,500 00		
Furniture and fixtures, National Museum.	1886	23	501		40,000 00		40,000 00	40,000 00		
Do.	1885					16	16			16
Do.	1884			25			25		25	
Do.	1883*					10	10		10	
Preservation of collections, National Museum.	1886	23	501		104,000 00		104,000 00	104,000 00		
Do.	1885			4,500 00			4,500 00	4,500 00		
Do.	1886									
Do.	1885			2,060 00		1 00	2,061 00	2,060 00		1 00
Do.	1884			2 00			2 00		2 00	
Preservation of collections, National Museum, Armory Building.	1886	23	501		2,500 00		2,500 00	2,500 00		
Protection and improvement of Yellowstone National Park.	1886	23	499		40,000 00		40,000 00	39,526 96		473 04
Do.	1885			651 21			651 21			651 21
Preservation of collections, Smithsonian Institution.	1883*					50 00	50 00		50 00	
Expenses of tenth census.				22,232 96		151 80	22,384 76	11,057 58		11,327 18
Freedmen's Hospital and Asylum, repairs to water-tank.		24	7		260 00		260 00			260 00
Semi-decennial census.	1883	20	480		95,778 25		95,778 25	95,778 25		
Geological Survey.	1886	23	499		467,700 00	10 23	467,710 23	464,798 32		2,911 96
Do.	1885			1,092 48		839 11	1,931 59	200 48		1,731 11
Do.	1884			559 20		228 93	788 13	221 97	566 16	
Surveying the public lands.	1886	23	499		300,000 00		300,000 00	34,449 60		265,550 40
Do.	1885			147,401 64		356 80	147,758 44	29,534 51		118,223 93
Do.	1884			25,025 99		1,861 98	26,887 97	13,880 43	13,007 54	
Do.	1882*			98 00			98 00			98 00
Surveying private land-claims:										
In Arizona.	1885			5,400 00		55 23	5,455 23			5,455 23
Do.	1884			1,923 66			1,923 66		1,923 66	
In California.	1886	23	499		3,000 00	307 67	3,307 67	2,250 00		1,057 67

Do.	1885			1,286 25			1,286 25			1,286 25
Do.	1884			3,834 42			3,834 42	23 51	3,810 91	
In Louisiana.	1880	23	499		5,000 00		5,000 00			5,000 00
Do.	1885			5,000 00			5,000 00	265 67		4,734 33
In New Mexico	1880	23	499		3,000 00		3,000 00	1,500 00		1,500 00
Do.	1885			5,000 00		2 48	5,002 48	558 12		4,444 36
Do.	1884			3,300 00			3,300 00		3,300 00	
Surveying boundary between Dakota and Montana.		23	499		8,400 00		8,400 00	8,400 00		
Surveying boundary between Colorado and Utah		23	499		6,300 00		6,300 00	6,300 00		
Resurveys of public lands.	1886	23	499		15,000 00		15,000 00			15,000 00
Do.	1885			3,231 60			3,231 60			3,231 60
Surveying agricultural lands, Crow Indian Reservation				276 30			276 30		276 30	
Surveying boundary line between public lands occupied by Uncompahgre and White River Utes				500 00			500 00			500 00
Appraisalment and sale of abandoned military Reservations		23	499		20,000 00		20,000 00			20,000 00
Examination of public surveys	1882*			131 00			131 00			131 00
Initial monuments, mineral surveys	1885			5,000 00			5,000 00			5,000 00
Iron monuments, public surveys	1885			5,000 00			5,000 00			5,000 00
Deposits by individuals for surveying public lands		R. S.	3689	627,161 57	192,735 63	7,873 14	827,770 34	108,672 73		719,097 61
Indemnity for swamp lands purchased by individuals		R. S.	3689		65,790 24		65,790 24	65,790 24		
Maryland Institution for Instruction of the Blind		R. S.	3689		3,004 16		3,004 16	3,004 16		
Protection and improvement of Hot Springs, Ark.		19	379	27,050 30	4,705 00		31,755 30	23,252 28		8,503 02
Reimbursement to O. W. Streeter expenses of eighth census		23	618		7,302 05		7,302 05	7,302 05		
Two per cent. funds, &c., sales of public land in Mississippi		5	457		2,411 55		2,411 55	2,411 55		
Three per cent. funds, &c., sales of public land in Mississippi		3	349		3,617 33		3,617 33	3,617 33		
Five per cent. funds, &c., sales of public land in Michigan		R. S.	3689		13,545 27		13,545 27	13,545 27		
Five per cent. funds, &c., sales of public land in Minnesota		R. S.	3689		46,804 83		46,804 83	46,804 83		
Five per cent. funds, &c., sales of public land in Louisiana		2	643		23,295 16		23,295 16	23,295 16		
Two per cent. funds, &c., sales of public land in Missouri		R. S.	3689		2,655 34		2,655 34	2,655 34		
Three per cent. funds, &c., sales of public land in Missouri		R. S.	3689		3,983 02		3,983 02	3,983 02		
Repayments for lands erroneously sold		R. S.	3689		53,150 32		53,150 32	53,150 32		
Carried forward				1,795,179 94	7,839,432 91	86,245 37	9,720,858 22	7,390,094 93	62,746 01	2,268,047 28

\* And prior years.

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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INTERIOR CIVIL—continued.										
Brought forward.....				\$1,795,179 94	\$7,839,432 91	\$86,245 37	\$9,720,858 22	\$7,390,064 93	\$62,746 01	\$2,268,047 28
Payment to George W. Cook for improving Capitol grounds.....				2,404 88			2,404 88	2,404 88		
Payment to John Sherman, United States marshal.....				351 93			351 93			351 93
Total interior civil.....				1,797,936 75	7,839,432 91	86,245 37	9,723,615 03	7,392,469 81	62,746 01	2,268,399 21
INTERNAL REVENUE.										
Expenses of assessing and collecting inter- nal revenue.....	1875*			535 67		1,088 49	1,624 16		1,088 49	535 67
Salaries and expenses of agents and subordi- nate officers.....	1886	23	404		2,100,000 00	3,047 50	2,103,047 50	1,777,937 08		325,110 42
Do.....	1885			371,496 59		37,298 97	408,795 56	72,456 47		336,339 09
Do.....	1884			1,639 76			1,639 76	1,639 76		
Rebate of tax on tobacco.....				208,553 40		70 40	208,623 80	349 43		208,274 37
Salaries and expenses of collectors.....	1886	23	404		1,850,000 00	391 00	1,850,391 00	1,727,951 43		122,439 52
Do.....	1885			109,161 36		1,516 96	110,678 32	41,643 22		69,035 10
Do.....	1884			123,130 66		6 34	123,137 00	422 59	122,714 41	
Do.....	1883*					21 92	21 92		21 92	
Refunding taxes illegally collected.....		R. S.	3689		8,750 86		8,750 86	8,750 86		
Refunding moneys erroneously received and covered into the Treasury.....		R. S.	3689		16 00		16 00	16 00		
Repayment of taxes on distilled spirits.....		R. S.	3221		102 60		102 60	102 60		
Stamps, paper, and dyes.....	1886	23	493		410,000 00	4,343 04	414,343 04	402,790 12		11,552 92
Do.....	1885			46,363 53			46,363 53	29,013 49		17,350 04
Do.....	1884			45,688 31			45,688 31		45,688 31	
Punishment for violations of internal-reve- nue laws.....	1886	23	493		50,000 00		50,000 00	35,372 78		14,627 22
Do.....	1885			18,150 00			18,150 00	2,571 54		15,578 46
Do.....	1884			8,653 22			8,653 22	933 47	8,319 75	
Allowance or drawback.....		R. S.	3689		34,654 30		34,654 30	34,654 30		
Redemption of stamps.....		R. S.	3689		24,691 23		24,691 23	24,691 23		
Relief of J. D. Morrison.....		24	33		408 10		408 10	408 10		
Total internal revenue.....				933,372 50	4,478,623 09	47,784 62	5,459,780 21	4,161,104 52	177,832 88	1,120,842 81

## PUBLIC DEBT.

Redemptions:									
Gold certificates, act March 3, 1863.....	R. S.	3689	134,860 00	134,860 00	134,860 00	134,860 00	134,860 00	134,860 00	
Gold certificates, act July 12, 1882.....	R. S.	3689	10,054,035 00	10,054,035 00	10,054,035 00	10,054,035 00	10,054,035 00	10,054,035 00	
Silver certificates.....	R. S.	3689	28,523,971 00	28,523,971 00	28,523,971 00	28,523,971 00	28,523,971 00	28,523,971 00	
Certificates of deposit.....	R. S.	3689	58,920,000 00	58,920,000 00	58,920,000 00	58,920,000 00	58,920,000 00	58,920,000 00	
Refunding certificates.....	R. S.	3689	32,800 00	32,800 00	32,800 00	32,800 00	32,800 00	32,800 00	
Old demand notes.....	R. S.	3689	505 00	505 00	505 00	505 00	505 00	505 00	
Legal-tender notes.....	R. S.	3689	63,000,000 00	63,000,000 00	63,000,000 00	63,000,000 00	63,000,000 00	63,000,000 00	
Fractional currency.....	R. S.	3689	10,088 36	10,088 36	10,088 36	10,088 36	10,088 36	10,088 36	
Seven-thirties of 1861.....	R. S.	3689	50 00	50 00	50 00	50 00	50 00	50 00	
One-year notes of 1863.....	R. S.	3689	1,290 00	1,290 00	1,290 00	1,290 00	1,290 00	1,290 00	
Two-year notes of 1863.....	R. S.	3689	200 00	200 00	200 00	200 00	200 00	200 00	
Compound-interest notes.....	R. S.	3689	5,560 00	5,560 00	5,560 00	5,560 00	5,560 00	5,560 00	
Seven-thirties of 1864 and 1865.....	R. S.	3689	1,900 00	1,900 00	1,900 00	1,900 00	1,900 00	1,900 00	
Treasury notes prior to 1846, act January 31, 1842.....	R. S.	3689	100 00	100 00	100 00	100 00	100 00	100 00	
Oregon war debt.....	R. S.	3689	100 00	100 00	100 00	100 00	100 00	100 00	
Loan of July and August, 1861 (1881s).....	R. S.	3689	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	
Loan of July and August, 1861, continued at 3½ per cent.....	R. S.	3689	96,750 00	96,750 00	96,750 00	96,750 00	96,750 00	96,750 00	
Five-twenties of 1862.....	R. S.	3689	67,500 00	67,500 00	67,500 00	67,500 00	67,500 00	67,500 00	
Loan of 1863 (1881s).....	R. S.	3689	1,100 00	1,100 00	1,100 00	1,100 00	1,100 00	1,100 00	
Loan of 1863, continued at 3½ per cent.....	R. S.	3689	4,100 00	4,100 00	4,100 00	4,100 00	4,100 00	4,100 00	
Ten-forties of 1864.....	R. S.	3689	14,250 00	14,250 00	14,250 00	14,250 00	14,250 00	14,250 00	
Five-twenties of June, 1864.....	R. S.	3689	4,300 00	4,300 00	4,300 00	4,300 00	4,300 00	4,300 00	
Five-twenties of 1865.....	R. S.	3689	300 00	300 00	300 00	300 00	300 00	300 00	
Consols of 1865.....	R. S.	3689	15,900 00	15,900 00	15,900 00	15,900 00	15,900 00	15,900 00	
Consols of 1867.....	R. S.	3689	26,950 00	26,950 00	26,950 00	26,950 00	26,950 00	26,950 00	
Consols of 1868.....	R. S.	3689	12,250 00	12,250 00	12,250 00	12,250 00	12,250 00	12,250 00	
Funded loan of 1881.....	R. S.	3689	49,600 00	49,600 00	49,600 00	49,600 00	49,600 00	49,600 00	
Funded loan of 1881, continued at 3½ per cent.....	R. S.	3689	190,950 00	190,950 00	190,950 00	190,950 00	190,950 00	190,950 00	
Loan of July 12, 1882 (3 percents).....	R. S.	3689	44,044,800 00	44,044,800 00	44,044,800 00	44,044,800 00	44,044,800 00	44,044,800 00	
Total redemptions.....			205,216,709 36	205,216,709 36	205,216,709 36	205,216,709 36	205,216,709 36	205,216,709 36	
Interest:									
Refunding certificates.....	R. S.	3689	8,600 50	8,600 50	8,600 50	8,600 50	8,600 50	8,600 50	
Navy pension fund.....	R. S.	3689	420,000 00	420,000 00	420,000 00	420,000 00	420,000 00	420,000 00	
Seven-thirties of 1861.....	R. S.	3689	3 85	3 85	3 85	3 85	3 85	3 85	
One-year notes of 1863.....	R. S.	3689	64 50	64 50	64 50	64 50	64 50	64 50	
Two-year notes of 1863.....	R. S.	3689	15 65	15 65	15 65	15 65	15 65	15 65	
Compound-interest notes.....	R. S.	3689	1,078 64	1,078 64	1,078 64	1,078 64	1,078 64	1,078 64	
Seven-thirties of 1864 and 1865.....	R. S.	3689	364 99	364 99	364 99	364 99	364 99	364 99	
Treasury notes prior to 1846, act January 31, 1842.....	R. S.	3689	6 00	6 00	6 00	6 00	6 00	6 00	
Oregon war debt.....	R. S.	3689	78 00	150 00	228 00	228 00	228 00	228 00	
Carried forward.....			430,212 13	150 00	430,362 13	430,362 13	430,362 13	430,362 13	

\* And prior years.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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PUBLIC DEBT—continued.										
Brought forward .....					\$430,212 13	\$15 00	\$430,362 13	\$430,362 13		
Interest—Continued.										
Loan of July and August, 1861 (1881s) .....		R. S.	3689		319 50		319 50	319 50		
Loan of July and August, 1861, continued at 3½ per cent .....		R. S.	3689		1,617 61		1,617 61	1,617 61		
Five-twenties of 1862 .....		R. S.	3689		15,245 94	12 00	15,257 94	15,257 94		
Loan of 1863 (1881s) .....		R. S.	3689		33 00		33 00	33 00		
Loan of 1863, continued at 3½ per cent .....		R. S.	3689		32 19		32 19	32 19		
Ten-forties of 1864 .....		R. S.	3689		1,631 30	22 50	1,653 80	1,653 80		
Five-twenties of June, 1864 .....		R. S.	3689		419 64	49 50	469 14	469 14		
Five-twenties of 1865 .....		R. S.	3689		41 02		41 02	41 02		
Consols of 1865 .....		R. S.	3689		1,562 29	48 00	1,610 29	1,610 29		
Consols of 1867 .....		R. S.	3689		2,621 25	202 50	2,823 75	2,823 75		
Consols of 1868 .....		R. S.	3689		600 04		600 04	600 04		
Central Pacific stock .....		R. S.	3689		1,550,767 20		1,550,767 20	1,550,767 20		
Kansas Pacific stock (U. P., E. D.) .....		R. S.	3689		378,210 00		378,210 00	378,210 00		
Union Pacific stock .....		R. S.	3689		1,632,840 72		1,632,840 72	1,632,840 72		
Central Branch Union Pacific stock (A. and P. P.) .....		R. S.	3689		95,880 00		95,880 00	95,880 00		
Western Pacific stock .....		R. S.	3689		118,233 60		118,233 60	118,233 60		
Sioux City and Pacific stock .....		R. S.	3689		97,639 20		97,639 20	97,639 20		
Funded loan of 1881 .....		R. S.	3689		1,730 90		1,730 90	1,730 90		
Funded loan of 1881, continued at 3½ per cent .....		R. S.	3689		2,570 91		2,570 91	2,570 91		
Funded loan of 1891 .....		R. S.	3689		11,249,064 23	287 98	11,249,352 21	11,249,352 21		
Funded loan of 1907 .....		R. S.	3689		29,327,495 00	1,698 00	29,329,193 00	29,329,193 00		
Loan of July 12, 1882 (3 percents) .....		R. S.	3689		5,671,378 30	345 00	5,671,723 30	5,671,723 30		
Total interest .....					50,580,145 97	2,815 48	50,582,961 45	50,582,961 45		
Total expenses redemptions and interest .....					255,796,855 33	2,815 48	255,799,670 81	255,799,670 81		
INTERIOR—INDIANS.										
Pay of Indian agents .....	1886	23	363		91,800 00	603 27	91,903 27	72,476 94		\$19,426 33
Do .....	1885			63,863 30		309 68	4,172 98	2,249 23		1,923 75
Do .....	1884			3,490 53		134 55	3,625 08	1,341 14	\$2,283 94	
Do .....	1883*					4 08	4 08		4 08	
Do .....	1883†					5,850 72	5,850 72	5,850 72		
Do .....	1882*			38 78			38 78			38 78
Do .....	1881*			77 22			77 22	77 22		

Pay of farmers .....	1886	23	380	25,000 00	82 28	25,082 28	24,067 42	1,014 86
Do .....	1885			1,611 70	1,325 42	2,937 12	257 50	2,679 62
Pay of Indian police .....	1886	23	380	83,400 00	389 98	83,789 98	72,637 97	11,152 01
Do .....	1885			4,164 53	1,214 05	5,378 58	22 57	5,356 01
Do .....	1884			10,288 49	2 17	10,290 66	6 00	10,284 66
Do .....	1883*				1 44			1 44
Do .....	1883†				408 80	408 80	408 80	
Pay of interpreters .....	1886	23	363	25,000 00	514 20	25,514 20	23,295 81	2,218 39
Do .....	1885			1,348 34	355 50	1,703 84	357 32	1,346 52
Do .....	1884			650 74	17 00	676 74	149 50	527 24
Do .....	1883†				565 49	565 49	565 49	
Pay of Indian inspectors .....	1886	23	364	15,000 00	521 74	15,521 74	14,592 45	929 29
Do .....	1885			354 86	57 06	411 92	41 21	370 71
Do .....	1884			502 75		502 75		502 75
Traveling expenses of Indian inspectors .....	1886	23	364	6,000 00	297 15	6,297 15	6,059 40	237 75
Do .....	1885			296 31	469 95	766 26	471 11	295 15
Do .....	1884			761 97	214 16	976 13	154 45	821 68
Do .....	1883*				104 54	104 54		104 54
Do .....	1883†				19 05	19 05	19 05	
Traveling expenses Indian school inspectors .....	1883*				57 34			57 34
Pay of Indian school superintendents .....	1886	23	364	8,000 00		3,000 00	2,725 00	275 00
Do .....	1885			313 19	158 30	471 49		471 49
Traveling expenses of Indian school superintendents .....	1886	23	364	1,500 00		1,500 00	800 00	700 00
Do .....	1885			197 82	290 15	487 97	40 65	447 32
Do .....	1884			276 06		276 06		276 06
Pay of clerks to superintendents in California .....	1873*				200 11	200 11	200 11	
Buildings at agencies, and repairs .....	1886	23	364	35,000 00	4,795 80	39,795 80	33,828 58	5,967 22
Do .....	1885			1,104 48	1,373 17	2,477 65	324 22	2,153 43
Do .....	1884			3,336 46	105 00	3,441 46	1,490 45	1,951 01
Do .....	1883*				247 00			247 00
Contingencies, Indian Department .....	1886	23	364	40,000 00	4,346 70	44,346 70	40,268 56	4,078 14
Do .....	1885			4,596 47	2,968 18	7,564 65	823 37	6,741 28
Do .....	1884			418 49	256 24	674 73	455 29	219 44
Do .....	1883*				434 65			434 65
Do .....	1883†				991 78	991 78	991 78	
Do .....	1881*			148 25	148 25			
Telegraphing and purchase of Indian supplies .....	1886	24	44	300 00		300 00	300 00	
Do .....	1887							
Do .....	1886	23	380	29,783 09	132 61	29,915 70	29,632 82	282 88
Do .....	1885			3,548 03	595 65	4,144 28	3,185 69	958 59
Do .....	1884			6 49	9 85	16 34	16 34	
Do .....	1883*				2 00	2 00		2 00
Carried forward .....				41,404 86	355,283 09	30,426 81	427,114 76	340,332 41
								17,717 83
								69,064 52

\*And prior years.

†And prior years, transfer account.

BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward.				\$41,494 86	\$355,283 09	\$30,426 81	\$427,114 76	\$340,332 41	\$17,717 83	\$69,064 52
Telegraphing and purchase of Indian supplies	1883*					40 18	40 18	40 18		
Expenses of Indian commissioners	1886	23	364		3,000 00		3,000 00	3,000 00		
Transportation of Indian supplies.	1886	23	380		275,000 00	8,611 37	283,611 37	256,084 21		27,527 16
Do	1885			9,641 53		13,407 81	23,049 34	13,471 37		9,577 97
Do	1884			18,945 75		496 06	19,441 81	703 71	18,738 10	
Do	1883†					132 69	132 69		132 69	
Do	1883*					1,267 99	1,267 99	1,267 99		
Do	1881†			6 48			6 48			6 48
Vaccination of Indians	1886	23	380		1,000 00		1,000 00	286 50		713 50
Do	1885			771 00			771 00	82 50		688 50
Do	1884			554 00			554 00		554 00	
Fulfilling treaties with—										
Apaches, Kiowas, and Comanches.		23	364	11,439 44	30,000 00		41,439 44	10,326 40		31,113 04
Cheyennes and Arapahoes		23	364		20,000 00		20,000 00	7,164 80		12,835 20
Chickasaws		23	364		3,000 00		3,000 00	3,000 00		
Chippewas, Bois Forte band		23	365	25,095 58	14,100 00	628 06	39,823 64	11,063 87		28,759 77
Chippewas of the Mississippi		23	365	5,108 78	1,000 00	82 67	6,191 45	6,079 33		112 12
Chippewas, Pillagers, and Lake Winnebagoish bands.		23	365	10,704 05	22,666 66	343 59	33,714 30	22,263 20		11,451 10
Chippewas of Red Lake and Pembina tribe of Chippewas				2,661 42		15 76	2,677 18	51 86		2,625 32
Chippewas of Saginaw and Swan Creek, &c				313 61			313 61			313 61
Choctaws		23	365		30,032 89		30,032 89	30,032 89		
Choctaws and Chickasaws.				36 98			36 98	36 98		
Columbias and Colvilles		23	366	72,242 81	1,100 00	378 31	73,721 12	27,573 17		46,147 95
Confederated tribes and bands in Middle Oregon						65 07	65 07	40 00		25 07
Creeks		23	366		110,973 30		110,973 30	110,973 30		
Crows		23	367	25,965 16	30,000 00	6,384 92	62,350 08	24,807 08		37,543 00
Iowas		23	368	2,831 00	2,875 00	159 52	5,865 52	4,628 66		1,236 86
Kansas		23	368	5,225 65	10,000 00	2,465 40	17,691 05	4,242 21		13,448 84
Kickapoos		23	368	3,318 93	4,493 24	113 07	7,925 24	5,282 33		2,642 91
Makahs				257 74			257 74			257 74
Menomonees						207 72	207 72			207 72
Miamies of Eel River		23	369	149 03	1,100 00		1,249 03	1,249 03		

Miamies of Kansas	23	369	1,971 79	1,768 29	13 61	3,753 69	446 14	3,307 55
Miamies of Indiana			7,270 19			7,270 19		7,270 19
Nez Percés			66 87		63 61	130 48	105 57	24 91
Nisqually, Puyallups, and other bands					212 83	212 83		212 83
Omahas	23	370	1,234 55	10,000 00	343 60	11,578 15	9,807 95	1,770 20
Osages	23	370	500 43	3,456 00		3,956 43	2,401 16	1,555 27
Otoes and Missourias	23	371	16 52	5,000 00		5,016 52	4,359 62	656 90
Pawnees	23	371	8,998 01	30,000 00	373 65	39,371 66	10,357 27	29,014 39
Poncas	23	371	7,427 52	8,000 00	527 48	15,955 30	2,193 88	13,761 42
Pottawatomies	23	372	265 90	20,647 65	126 20	21,030 81	20,048 24	91 57
Pottawatomies of Huron	23	372		400 00	410 88	810 38	800 00	10 38
Quapaws	23	372	624 82	1,600 00	58 02	1,652 84	1,172 95	509 89
Sacs and Foxes of the Mississippi	23	372	80,333 44	51,000 00	20,400 10	101,733 54	86,234 94	15,498 60
Sacs and Foxes of the Missouri	23	373		7,870 00	3 00	7,873 00	7,869 32	3 68
Seminoles	23	373		28,500 00		28,500 00	28,500 00	
Senecas	23	374	70 02	3,690 00	107 80	3,867 82	3,780 97	86 85
Senecas of New York	23	374	337 04	11,902 50	287 25	12,526 79	12,131 71	395 08
Shawnees	23	374	10,663 82	5,000 00		15,363 82	5,000 00	10,863 82
Eastern Shawnees	23	374	1,966 31	1,030 00	40 50	3,042 81	940 11	2,102 70
Shoshones			3,607 21		53 46	3,660 67	5 65	3,655 02
Sioux of Dakota			248 83			248 83		248 83
Sioux, Yankton tribe	23	376	26,209 90	25,000 00	290 92	51,500 82	17,370 77	34,130 05
Sioux of the Mississippi			100,000 00		183 58	100,183 58	43,175 08	57,008 50
Sisseton, Wahpeton, and Santee Sioux of Devil's Lake			165 95		21 50	187 45	155 95	31 50
Six Nations of New York	23	375	144 50	4,500 00	60 74	4,705 24	4,317 20	388 04
S'Kallams			584 75			584 75		584 75
Snakes, Wal-pah-pe tribe			536 51			536 51		536 51
Winnebagoes	23	376	96,957 56	44,162 47	14,153 00	155,273 03	133,249 02	20,024 01
Wyandottes			288 80			288 80		288 80
Yakimas			7,846 78			7,846 78		7,846 78
Cherokees, proceeds of lands	R. S.	2093-2096		20,000 00		20,000 00	20,000 00	
Cherokees, proceeds of diminished-reserve lands in Kansas (transfer account)			724,137 41			724,137 41		724,137 41
Kansas, proceeds of lands	R. S.	2093-2096	31,648 13	94,877 87		126,526 00	122,271 86	4,254 14
Memmonces, proceeds of lands			2,333 24			2,333 24	2,333 24	
Miamies of Kansas, proceeds of lands	R. S.	2093-2096	16,838 93	4,799 03		21,637 96	644 90	20,993 06
Omahas, proceeds of lands			712 26			712 26		712 26
Otoes and Missourias, proceeds of lands	R. S.	2093-2096	219,503 45	197,358 14		416,861 59		416,861 59
Pawnees, proceeds of lands			159,128 67			159,128 67		159,128 67
Pottawatomies, proceeds of lands			32,584 94			32,584 94		32,584 94
Sacs and Foxes of the Missouri, proceeds of lands			14,969 95		37 76	15,007 71	1,982 38	13,025 33
Shawnees, proceeds of lands			1,270 56			1,270 56		1,270 56
Winnebagoes, proceeds of lands			20,621 61			20,621 61		20,621 61
Claims of settlers on Round Valley Indian Reservation, in California, restored to public lands			594 37			594 37		594 37
Carried forward			1,769,555 64	1,495,586 13	103,002 05	3,368,143 82	1,428,639 86	37,142 62
								1,902,361 34

\*And prior years, transfer account.

†And prior years.



## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward				\$1,769,555 64	\$1,495,586 13	\$103,002 05	\$3,368,143 82	\$1,428,639 86	\$37,142 62	\$1,932,361 34
Proceeds of New York Indian lands in Kansas.				4,058 06			4,058 06	2,282 75		1,775 81
Proceeds of Sioux Reservation in Minnesota and Dakota				72,675 61		1,949 23	74,624 84	17,016 21		57,608 63
Civilization fund.		R. S.	2093-2096	19,477 99	1,174 74	1,049 57	21,702 30	847 94		20,854 36
Interest due Cherokees on lands sold to Osages		R. S.	2093-2096		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.	2093-2096		3,207 36		3,207 36	3,207 36		
Cherokee national fund				427,242 20			427,242 20			427,242 20
Interest on Cherokee national fund.		R. S.	2093-2096		30,760 42		30,760 42	30,760 42		
Do	1886	23	383		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.	2093-2096		12,775 17		12,775 17	12,775 16		01
Cherokee school fund				458,764 06			458,764 06			458,764 06
Interest on Cherokee school fund		R. S.	2093-2096		26,070 52		26,070 52	26,049 45		21 07
Do	1886	23	383		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.	2093-2096		48,469 28		48,469 28	48,469 28		
Do	1886	23	383		19,820 00		19,820 00	19,820 00		
Interest on Chickasaw incompetent fund		R. S.	2093-2096		2,300 00		2,400 00			2,400 00
Choctaw general fund				55,814 00			55,814 00	8,300 00		47,514 00
Interest on Choctaw general fund.		R. S.	2093-2096		6,992 82		6,992 82	6,992 82		
Do	1886	23	383		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.	2093-2096		80 40		80 40	80 40		
Creek orphan fund						83 65	83 65	83 65		
Interest on Creek orphan fund						374 27	374 27	374 27		
Chippewa and Christian Indian fund				42,560 36			42,560 36			42,560 36
Interest on Chippewa and Christian Indian fund		R. S.	2093-2096		2,128 02	2 67	2,130 69	2,130 69		
Choctaw school fund				49,472 70			49,472 70			49,472 70
Interest on Choctaw school fund		R. S.	2093-2096		2,473 64		2,473 64	2,473 64		
Delaware general fund				673,894 64			673,894 64			673,894 64
Interest on Delaware general fund		R. S.	2093-2096		36,651 75	2,168 78	38,820 53	38,820 53		
Do	1886	23	383		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.	2093-2096		11,533 89		12,083 89			12,083 89
Iowa fund				116,543 37			116,543 37			116,543 37
Interest on Iowa fund		R. S.	2093-2096		481 34		5,827 16	4,913 58		1,401 17
Do	1886	23	383		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.	2093-2096	5,112 77	1,358 72	6 89	6,478 38	4,214 48		2,263 90
Kaskaskia, Peoria, Wea, and Piankeshaw fund			2,700 92			2,700 92	2,700 92		
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw fund	R. S.	2093-2096	67 52	135 04	224 35	426 91	164 54		262 37
Do	1886	23 383		4,801 00		4,801 00	4,801 00		
Kaskaskia, Peoria, Wea, and Piankeshaw school fund			20,711 97			20,711 97	10,711 97		10,000 00
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw school fund	R. S.	2093-2096	2,347 89	1,035 64	56 00	3,439 53	3,146 45		293 08
Do	1886	23 383		1,449 00		1,449 00	1,449 00		
Do	1885		1,449 00			1,449 00	1,449 00		
Do	1884		1,181 75			1,181 75	1,181 75		
Kickapoo general fund			123,465 70			123,465 70			123,465 70
Interest on Kickapoo general fund	R. S.	2093-2096	1,758 99	6,173 28	2 31	7,034 58	6,436 79		1,497 79
L'Anse and Vieux de Sert Chippewa fund			20,000 00			20,000 00			20,000 00
Interest on L'Anse and Vieux de Sert Chippewa fund	R. S.	2093-2096	2,092 29	1,000 00	111 30	3,143 59	967 69		2,175 90
Menomonee fund			134,039 38			134,039 38			134,039 38
Interest on Menomonee fund	R. S.	2093-2096	4,481 23	6,701 96	169 21	11,332 40	7,549 10		3,803 30
Do	1886	23 383		950 00		950 00	950 00		
Omaha fund	R. S.	2093-2096	13,358 09	38,856 15		57,214 24			57,214 24
Osage fund	R. S.	2093-2096	4,027,762 63	1,105,252 11		5,733,014 74			5,733,014 74
Interest on Osage fund	R. S.	2093-2096	360,880 08	237,086 90	3,992 13	610,959 11	175,961 55		434,997 26
Osage school fund			119,911 53			119,911 53			119,911 53
Interest on Osage school fund	R. S.	2093-2096	5,534 45	5,995 58		11,530 03	11,048 95		481 08
Interest on Ottawa and Chippewa fund	R. S.	23 383		230 00		230 00	230 00		
Interest on Otoe and Missouri fund	R. S.	2093-2096	10,605 48	30,451 57	206 97	41,204 02	9,868 11		31,395 91
Ponca fund			70,000 00			70,000 00			70,000 00
Interest on Ponca fund	R. S.	2093-2096	69 91	3,500 00	7 01	3,576 95	855 63		2,721 32
Pottawatomie education fund	R. S.	2093-2096	72,993 93	4,000 00		76,993 93			76,993 93
Interest on Pottawatomie education fund	R. S.	2093-2096	1,629 11	3,749 70	172 42	5,351 23	3,825 15		1,726 08
Pottawatomie general fund			89,618 57			89,618 57			89,618 57
Interest on Pottawatomie general fund	R. S.	2093-2096	26,771 10	4,480 92	27 46	31,279 48	8,040 56		23,238 92
Pottawatomie mills fund			17,482 07			17,482 07			17,482 07
Interest on Pottawatomie mills fund	R. S.	2093-2096	1,424 81	874 10		2,298 91	1,162 53		1,136 38
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.	2093-2096	2,771 93	2,752 91	75	5,525 59	4,100 83		1,424 76
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.	2093-2096	5,253 24	1,082 96		6,336 20			6,336 20
Seneca fund			40,979 60			40,979 60			40,979 60
Interest on Seneca fund	R. S.	2093-2096		2,048 98		2,048 98	2,048 98		
Seneca fund, Tonawanda band			86,950 00			86,950 00			86,950 00
Interest on Seneca fund, Tonawanda band	R. S.	2093-2096	4,347 50	4,347 50	133 78	8,828 78	4,347 50		4,481 28
Seneca and Shawnee fund			15,140 42			15,140 42			15,140 42
Interest on Seneca and Shawnee fund	R. S.	2093-2096		757 02	01	757 03	757 03		
Shawnee fund			1,985 65			1,985 65			1,985 65
Interest on Shawnee fund	R. S.	2093-2096	454 83	99 28		554 11			554 11
Eastern Shawnee fund			9,079 12			9,079 12			9,079 12
Carried forward			10,991,888 55	3,265,964 61	113,747 06	14,371,600 22	2,026,134 70	37,142 62	12,308,322 90

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward				\$10,991,888.55	\$3,265,964.61	\$113,747.06	\$14,371,600.22	\$2,026,134.70	\$37,142.62	\$12,308,322.90
Interest on Eastern Shawnee fund		R. S.	2093-2096	285.89	453.96		739.85	453.96		285.89
Shoshone and Bannock fund				6,000.00			6,000.00			6,000.00
Interest on Shoshone and Bannock fund		R. S.	2093-2096	748.36	300.00		1,048.36			1,048.36
Stockbridge consolidated fund				75,886.04			75,886.04			75,886.04
Interest on Stockbridge consolidated fund		R. S.	2093-2096	380.05	3,794.30	109.03	4,283.38	3,887.90		395.48
Umatilla school fund		R. S.	2093-2096	24,860.54	21,785.60		46,646.14			46,646.14
Ute 5 per cent. fund				500,000.00			500,000.00			500,000.00
Interest on Ute 5 per cent. fund		R. S.	2093-2096	50,811.96	25,000.00	306.45	76,118.41	47,341.36		28,777.05
Ute 4 per cent. fund				1,250,000.00			1,250,000.00			1,250,000.00
Interest on Ute 4 per cent. fund		R. S.	2093-2096	10,870.12	50,000.00	135.50	61,005.62	40,949.35		26,056.27
Payment to North Carolina Cherokees		R. S.	2093-2096	34,176.25	1,663.75		35,840.00	4,331.25		31,508.75
Incidental expenses Indian service in—										
Arizona	1886	23	379		20,000.00	926.99	20,926.99	20,036.13		890.86
Do	1885			2,445.41		396.49	2,841.90	336.94		2,504.96
Do	1884			2,059.21			2,089.21	65.56	2,023.65	
Do	1883*					889.62	889.62		889.62	
Do	1883†					18.48	18.48	18.48		
California	1886	23	379		26,000.00	1,781.12	27,781.12	27,030.85		750.27
Do	1885			1,304.73		515.31	1,820.04	579.17		1,240.87
Do	1884			3,489.62			3,489.62	63.70	3,425.92	
Colorado	1886	23	379		1,500.00		1,500.00	1,168.00		332.00
Do	1885			234.25		60.25	294.50	76.25		218.25
Do	1884			88.56			88.56		88.56	
Dakota	1886	23	379		8,000.00	489.24	8,489.24	4,769.25		3,719.99
Do	1885			43.02		572.50	615.52	36.02		579.50
Do	1884			582.77		21.79	604.56	79.88	524.68	
Do	1883*					2.50	2.50		2.50	
Do	1883†					26.88	26.88	26.88		
Do	1881*			26.74			26.74	26.74		
Idaho	1886	23	379		3,800.00	252.30	4,052.30	3,299.05		753.25
Do	1885			918.30		194.97	1,113.27	645.60		467.67
Do	1884			459.63			459.63		459.63	
Do	1883*					45.33	45.33		45.33	
Do	1883†					57.00	57.00	57.00		
Montana	1886	23	379		5,000.00	961.00	5,961.00	5,880.82		80.18
Do	1885			429.90		965.42	1,395.32	732.97		662.35
Do	1884			474.46		28.35	502.81		502.81	
Nevada	1886	23	379		22,000.00	8.50	22,008.50	15,571.16		6,432.34
Do	1885			2,455.47		3,186.63	5,642.10	1,612.61		4,029.49

Do.	1884			202 35		18 84	221 19		221 19	
Do.	1883*			2 72		2 72	2 72		2 72	
New Mexico.	1886	23	379		5,000 00	36 64	5,038 64	4,909 59		129 05
Do.	1885			7 06		187 10	194 16	71 93		122 23
Do.	1884			135 33		35 40	170 73		170 73	
Do.	1883†					39 43	39 43			
Oregon	1886	23	379		16,000 00	210 20	16,210 20	13,907 46		2,302 74
Do.	1885			398 77		648 95	1,047 72	441 48		606 24
Do.	1884			4,985 46		291 31	5,276 77	310 93	4,965 84	
Do.	1883*					2,291 14	2,291 14		2,291 14	
Utah	1886	23	379		10,000 00	703 95	10,703 95	9,023 20		1,680 75
Do.	1885			28 88		24 95	53 83	12 22		41 61
Do.	1884			106 93			106 93	27 95	78 98	
Washington	1886	23	380		16,000 00	34 22	16,034 22	15,049 96		984 26
Do.	1885			2,534 23		197 35	2,731 58	29 66		2,701 92
Do.	1884			1,279 37		24 05	1,303 42		1,303 42	
Do.	1883†					5 75	5 75			
Wyoming	1886	23	380		1,000 00		1,000 00	620 10		379 90
Do.	1885			1,024 00		75 05	1,099 05			1,099 05
Do.	1884			864 23		19 62	883 85	42 95	840 90	
Do.	1883*					40	40		40	
Support of—										
Apaches, Kiowas, and Comanches	1886	23	364		19,000 00		19,000 00	15,152 71		3,847 29
Do.	1885			195 53		04	195 57			195 57
Do.	1883*					4 50	4 50		4 50	
Apaches of Arizona and New Mexico.	1883*					1,227 84	1,227 84		1,227 84	
Do.	1882*			2,500 00			2,500 00			2,500 00
Do.	1881*			2,500 00			2,500 00			2,500 00
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1886	23	377		375,000 00	909 45	375,909 45	354,692 84		21,216 61
Do.	1885			24,241 13		1,094 28	25,335 41	23,031 95		1,703 46
Do.	1884			8,610 45		1 10	8,611 55		8,611 55	
Do.	1883†					5 19	5 19			
Arikarees, Gros Ventres, and Mandans.	1886	23	377		40,000 00	1,246 32	41,246 32	36,669 63		4,579 64
Do.	1885			6,037 32		628 67	6,685 99	3,914 80		2,771 19
Do.	1884			1,265 53			1,265 53		1,265 53	
Assinaboines in Montana.	1886	23	377		30,000 00	140 48	30,140 48	26,541 57		3,598 91
Do.	1885			645 12		1,652 29	2,297 41	1,829 12		468 29
Blackfeet, Bloods, and Pieguns	1886	23	377		80,000 00	665 12	80,665 12	60,037 39		20,627 73
Do.	1885			1,119 31		548 13	1,667 44	686 07		981 37
Do.	1883*					9 88	9 88		9 88	
Cheyennes and Arapahoes	1886	23	364		17,500 00		17,509 00	17,164 31		335 69
Do.	1885			10,037 09		4 97	10,062 06	9,596 00		466 06
Do.	1884			35 06			35 06		35 06	
Chippewas of Lake Superior	1886	23	377		10,000 00	53 26	10,053 26	9,139 01		914 25
Do.	1885			613 26		1,527 86	2,141 12	102 86		2,038 26
Do.	1884			2,096 40			2,096 40		2,096 40	
Chippewas of the Mississippi.	1886	23	364		4,000 00		4,000 00	3,997 29		2 71
Carried forward				13,032,452 64	4,078,762 22	140,262 16	17,251,477 02	2,812,861 98	68,231 40	14,370,383 64

\*And prior years.

†And prior years, transfer account.

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward .....				\$13, 032, 452 64	\$4, 078, 762 22	\$140, 262 16	\$17, 251, 477 02	\$2, 812, 861 98	\$68, 231 40	\$14, 370, 383 64
Support of—										
Chippewas of the Mississippi	1885			546 89		62 47	609 36			609 36
Do	1884			183 53			183 53		183 53	
Do	1883					95 54	95 54	95 54		
Chippewas, Pillager, and Lake Winne- bagosish bands	1885			1, 335 52			1, 335 52			1, 335 52
Do	1884			397 33			397 33		397 33	
Chippewas of Red Lake and Pembina tribe of Chippewas	1886	23	377		10, 000 00	60 06	10, 060 06	8, 226 93		1, 833 13
Do	1885			3, 727 70		46 46	3, 774 16			3, 774 16
Do	1884			311 57			311 57		311 57	
Do	1883*			158 62			158 62			158 62
Chippewas (Turtle Mountain band)	1886	23	377		5, 000 00		5, 000 00	4, 618 35		381 65
Do	1885					24 60	24 60			24 60
Do	1884			113 09		1 20	114 29		114 29	
Chippewas on White Earth Reservation	1886	23	377		10, 000 00		10, 000 00	7, 338 58		2, 661 42
Do	1885			19 88		17 79	37 67			37 67
Do	1884			252 93			252 93		252 93	
Do	1883*					5 33	5 33		5 33	
Columbias and Colvilles	1886	23	366		6, 000 00		6, 000 00	2, 699 18		3, 300 82
Confederated tribes and bands in Middle Oregon	1886	23	377		6, 000 00		6, 000 00	5, 985 29		14 71
Do	1884			207 29			207 29		207 29	
Confederated bands of Utes	1886	23	376		63, 740 00	441 18	64, 181 18	60, 988 87		3, 192 31
Do	1885			140 65		243 90	384 55	60 00		324 55
Do	1884			1, 612 87		2 68	1, 615 55		1, 615 55	
Crows	1886	23	376		102, 500 00	1, 201 62	103, 701 62	101, 592 98		2, 108 64
Do	1885			3, 150 62		1, 286 14	4, 436 76	2, 162 88		2, 273 88
Do	1884			301 78			301 78		301 78	
D'Wamish and other allied tribes in Washington	1886	23	377		7, 000 00		7, 000 00	6, 007 43		992 57
Do	1885			265 19			265 19			265 19
Do	1884			977 88			977 88		977 88	
Flatheads and other confederated tribes	1886	23	377		11, 000 00	1, 125 00	12, 125 00	11, 462 84		662 16
Do	1885			71 81		30 24	101 55			101 55
Do	1884			281 65		10 00	291 65		291 65	
Flatheads, Carlos band	1886	23	377		18, 000 00	450 00	18, 450 00	10, 729 10		7, 720 90
Do	1885			5, 054 40		80	5, 055 20	2, 157 00		2, 898 20
Gros Ventres in Montana	1886	23	377		30, 000 00	140 49	30, 140 49	26, 211 43		3, 929 06

Do	1885			442 41		442 41	442 41		
Do	1883†				154 12	154 12	154 12		
Hualpais in Arizona	1886			10,883 81	35 00	10,918 81	5,203 72		5,715 09
Indians in Arizona and New Mexico	1886	23	378		270,000 00	783 63	270,783 63	182,618 06	88,165 57
Do	1885			59,771 49		913 60	60,685 09	53,503 78	7,181 31
Do	1884			1,531 52			1,531 52	96 96	1,434 56
Indians of central superintendency	1883			3,444 64		612 25	4,056 89	195 83	3,861 06
Do	1884			3,366 86			3,366 86		3,366 86
Do	1883†					92 46	92 46		
Indians at Fort Hall Reservation	1886	23	378		17,000 00	260 96	17,260 96	15,650 89	1,610 07
Do	1885			250 37		540 36	540 36		540 36
Do	1884			753 62			753 62	753 62	
Indians at Fort Peck Agency	1886	23	378		90,000 00	765 67	90,765 67	72,857 52	17,908 15
Do	1885			6,875 87		2,818 75	9,694 62	7,124 59	2,570 03
Do	1884			132 42		1,355 69	1,488 11		1,488 11
Do	1883*			211 41			211 41		211 41
Indians at Klamath Agency	1886	23	378		5,000 00		5,000 00	4,388 55	611 45
Do	1885			2,230 25		280 00	2,510 25		2,510 25
Do	1884			34 00			34 00		34 00
Indians at Leunhi Agency	1886	23	378		15,000 00	173 19	15,173 19	14,280 98	892 21
Do	1885			505 73		386 06	891 79		891 79
Do	1884			65 95		6 48	72 43		72 43
Do	1883*					1 33	1 33		1 33
Indians of San Carlos Reservation	1883†					2,213 20	2,213 20		
Indian schools	1880	23	381		530,000 00	4,520 07	534,520 07	464,116 97	70,403 10
Do	1885			98,215 84		6,605 31	104,821 15	41,282 88	63,538 27
Do	1884			53,945 61		183 23	54,128 84	182 84	53,946 00
Indian schools in Alaska	1886	23	381		20,000 00		20,000 00	4,698 75	15,301 25
Do	1885			9,788 32			9,788 32	3,350 00	6,438 32
Indian school near Arkansas City	1886	23	381		34,125 00		34,125 00	30,213 15	3,911 85
Do	1885			23 22		5 13	28 35	24 32	4 03
Do	1884			3 43		28 68	32 11		32 11
Indian school, Carlisle, Pa.	1886	23	381		81,000 00	4,273 08	85,273 08	81,138 01	4,135 07
Do	1885			2,842 28		9 83	2,852 11	2,842 28	9 83
Do	1884			13 00		194 23	207 23		207 23
Do	1883					11 84	11 84		11 84
Indian school at Forest Grove, Oreg.	1886	23	381		36,500 00	567 10	37,067 10	27,826 10	9,241 00
Do	1885			2,197 72		1,190 89	3,388 61	491 70	2,896 91
Do	1884			192 40		84 11	276 51		276 51
Do	1883					89	89		89
Indian school at Genoa, Nebr.	1886	23	382		28,250 00	6 21	28,256 21	25,732 61	2,523 60
Do	1885			1,772 04			1,772 04	1,215 07	556 97
Do	1884			42 40			42 40	41 80	60
Indian school at Lawrence, Kans.	1886	23	382		66,250 00	15 00	66,265 00	54,289 23	11,975 77
Do	1885			12,150 54		318 24	12,468 78	2,784 43	9,684 35
Indian school in North Carolina Cherokees	1885			4,000 00			4,000 00	3,716 25	283 75
Indians at Hampton School, Virginia	1886	23	382		20,040 00		20,040 00	14,655 39	5,384 61
Do	1885			3,180 42			3,180 42	2,625 35	555 07
Carried forward				13,330,430 91	5,561,167 22	174,663 88	19,066,262 01	4,183,248 58	134,516 62
									14,748,490 81

\*And prior years.

†And priors years, transfer account.

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of ap- propriations June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward				\$13,330,430 91	\$5,561,167 22	\$174,663 88	\$19,066,262 01	\$4,183,248 58	\$134,516 62	\$14,748,496 81
Support of—										
Indians at Hampton School, Virginia	1884			486 16			486 16		486 16	
Indians at Lincoln Institution, Philadel- phia	1886	23	382		33,400 00		33,400 00	24,159 52		9,240 48
Do	1885			13,814 69			13,814 69	7,669 15		6,145 54
Indian children in schools in private families				15,080 93		1,126 36	16,207 29	2,999 77		13,207 52
Indians at Saint Ignatius Mission School, Montana.	1886	23	381		22,500 00		22,500 00	16,875 00		5,625 00
Indians at schools in States.	1886	23	383		83,500 00		83,500 00	46,031 19		37,468 81
Do	1885			30,816 82		3,377 06	34,193 88	16,998 23		17,195 60
Do	1884			11,667 63			11,667 63		11,667 63	
Kansas Indians	1886	23	378		2,500 00	55 92	2,555 92	2,502 66		53 26
Do	1885			784 28		465 71	1,249 99	39 56		1,210 43
Do	1884			15 82			15 82		15 82	
Kickapoos	1886	23	368		5,000 00		5,000 00	4,043 43		956 57
Do	1885			1,657 20			1,657 20			1,657 20
Do	1884			1,031 10			1,031 10		1,031 10	
Do	1883†	18	418		21 00	359 78	380 78	380 78		
Klamaths and Modocs	1886	23	369		6,100 00		6,100 00	5,689 59		410 41
Do	1885			1,175 11			1,175 11			1,175 11
Makahs	1886	23	378		4,000 00	620 62	4,620 62	3,455 74		1,164 88
Do	1885			464 93		32 00	496 93	50 00		446 93
Do	1884			2,192 08		358 15	2,550 23		2,550 23	
Menomonees.	1886	23	378		4,000 00		4,000 00	4,000 00		
Do	1885			8 81		88 40	97 21	8 81		88 40
Do	1884			6 49			6 49		6 49	
Modocs in Indian Territory.	1886	23	378		5,000 00	101 15	5,101 15	3,903 58		1,197 57
Do	1885			761 33		2 83	764 16	288 43		475 73
Do	1884			164 07			164 07		164 07	
Do	1883†					64 04	64 04	64 04		
Molels	1886	23	369		3,000 00	32 73	3,032 73	2,934 08		98 65
Do	1885			461 22		08	461 30			461 30
Do	1884			257 89			257 89		257 89	
Navajoes	1886	23	378		25,000 00	314 00	25,314 00	22,376 66		2,937 34
Do	1885			5,986 14		490 05	6,476 19	78 58		6,397 61
Do	1884			261 83			261 83		261 83	
Nez Percés	1886	23	378		3,500 00		3,500 00	2,670 00		830 00
Do	1885			10 00		15 00	25 00			25 00

Do.	1884			382 73		382 73		382 73	
Do.	1883*				14 56	14 56		14 56	
Nez Percés in Idaho	1886	23	378		7,500 00	21 75	7,521 75	6,722 83	798 92
Nez Percés of Joseph's band	1886	23	378		18,000 00	10 10	18,010 10	15,726 11	2,283 99
Do.	1885			2,098 20		685 51	2,783 71	2,397 52	386 19
Do.	1884			1,581 01			1,581 01		
Do.	1883*				1 63	1 63		1,581 01	
Northern Cheyennés and Arapahoés	1886	23	370		46,000 00	475 50	46,475 50	43,043 39	3,432 11
Do.	1885			3,475 74		508 20	3,978 94	3,626 60	352 34
Do.	1884			1,073 21		258 45	1,331 66		1,331 66
Do.	1883*					93 29			93 29
Do.	1883†					194 37		194 37	
Do.	1881*			110 00		110 00			110 00
Do.	1879*			60 00		60 00			60 00
Pawnees	1886	23	371		17,300 00	77 04	17,377 04	13,072 63	4,304 41
Do.	1885			2,164 07		779 66	2,943 73	316 50	2,627 23
Do.	1884			609 40			609 40		609 40
Poncas	1886	23	371		26,000 00	255 09	26,255 09	24,978 27	1,276 82
Do.	1885			776 79		136 06	912 85	15 60	897 25
Do.	1884			1,998 19			1,998 19		1,998 19
Do.	1883*					41 80			41 80
Do.	1883†					93 63		93 63	
Quapaws	1886	23	372		500 00	50 00	550 00	469 62	80 38
Do.	1885			143 74			143 74		143 74
Do.	1884			764 91			764 91		764 91
Qui-nai-elts and Quil-leh-utes	1886	23	378		4,000 00		4,000 00	3,419 23	580 77
Do.	1885			547 99		4 00	551 99		551 99
Do.	1884			896 93		33 92	930 85		930 85
Do.	1883*					20 00			20 00
Sacs and Foxes of Missouri	1886	23	373		200 00		200 00	120 00	80 00
Do.	1884			34 00			34 00		34 00
Schools not otherwise provided for	1883*					3 13			3 13
Do.	1883†					38 00		38 00	
Shoshonees and Bannocks	1886	23	375		25,800 00	15 85	25,815 85	17,207 82	8,608 03
Do.	1885			1,317 05		30 85	1,347 90		1,347 90
Do.	1884			917 26			917 26		917 26
Do.	1883*					256 78			256 78
Shoshonees in Nevada	1886	23	378		8,000 00	87 37	8,087 37	7,378 84	708 53
Do.	1885			1,123 26		27 96	1,151 22	271 40	879 82
Shoshonees in Wyoming	1886	23	378		12,000 00	248 61	12,248 61	12,220 07	28 54
Do.	1885			663 06		308 75	971 81	663 06	308 75
Do.	1884			60 35			60 35		60 35
Sioux of Devil's Lake	1886	23	378		8,000 00	306 82	8,306 82	8,106 45	200 37
Do.	1885			1 17		17 26	18 43	1 17	17 26
Do.	1884			31 41			31 41		31 41
Sioux of different tribes, including San- tee Sioux of Nebraska	1886	23	375		1,597,300 00	4,738 25	1,602,038 25	1,439,577 74	162,460 51
Do.	1885			190,573 06		6,180 86	196,753 92	118,116 83	78,637 09
Carried forward				13,628,938 97	7,529,288 22	198,177 81	21,356,405 00	6,068,245 11	160,090 80
									15,128,129 09

\* And prior years.

† And prior years, transfer account.



BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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INTERIOR—INDIANS—continued.										
Brought forward .....				\$13,628,938 97	\$7,529,288 22	\$198,177 81	\$21,356,405 00	\$6,068,245 11	\$160,030 80	\$15,128,129 09
Support of—										
Sioux of different tribes, including Santee Sioux of Nebraska.....	1884			5,501 51		131 08	5,632 59	110 02	5,522 57	
Do.....	1883*					132 96	132 96		132 96	
Do.....	1883†					20 00	20 00	20 00		
Do.....	1881*			369 47			369 47	369 47		
Sioux, Medawakanton band.....	1885			720 00			720 00			720 00
Sioux of Lake Traverse.....	1886	23	378		8,000 00	164 10	8,164 10	7,903 52		260 58
Do.....	1885			1 82		57 06	58 88			58 88
Do.....	1884			33 99			33 99		33 99	
Sioux, Yankton tribe.....	1886	23	376		40,000 00	212 51	40,212 51	40,016 75		195 76
Do.....	1885			13 65		987 16	1,000 81			1,000 81
Do.....	1884					56 49	56 49		56 49	
Do.....	1883*					1 39	1 39		1 39	
Do.....	1883†					53 99	53 99	53 99		
S'Klallams.....	1886	23	378		4,000 00		4,000 00	1,986 19		2,013 81
Do.....	1885			1,666 34		6 60	1,672 94			1,672 94
Do.....	1884			597 43		185 50	782 93		782 93	
Tonkawas.....	1886	23	378		3,500 00		3,500 00	2,404 91		1,095 09
Do.....	1885			3,371 48		437 69	3,809 17	410 50		3,398 67
Utahs, Tabeguache band.....	1885			180 00		118 00	298 00			298 00
Do.....	1884			13 69			13 69		13 69	
Walla-Walla, Cayuse, and Umatilla tribes.	1886	23	378		6,500 00		6,500 00	5,587 24		912 76
Do.....	1885			32 15		45 00	77 15			77 15
Do.....	1884			1,194 49			1,194 49		1,194 49	
Yakamas and other Indians.....	1886	23	378		15,000 00	82 75	15,082 75	11,449 45		3,633 30
Do.....	1885			1,226 91		119 22	1,346 13			1,346 13
Do.....	1884			134 09			134 09		134 09	
Additional beef, Indian service.....	1883†					10 80	10 80	10 80		
Appraisal and survey of Otoe and Missouri lands (reimbursable).....				227 80		2 00	229 80			229 80
Bridges, Santee Sioux and Ponca Reservations.....				900 00		183 71	1,083 71			1,083 71
Civilization of Winnebagoes.....				149 10			149 10			149 10
Commission on coal, White Mountain Reservation, Arizona.....	1885			135 10			135 10			135 10
Consolidating Indian agencies.....	1884			4,655 00			4,655 00	35 40	4,619 60	
Expenses of the Ute commission.....				1,879 06			1,879 06	220 00		1,659 06
Gratuity to certain Ute Indians.....		23	376	100 01	4,000 00		4,100 01	4,000 00		100 01

Homesteads for Indians	23	380	604 50	5,000 00	327 50	5,932 00	485 00	5,447 00
Homesteads for Seminoles in Florida			5,600 00		376 79	5,976 79		5,976 79
Indian school building near Arkansas City			1 40		3 80	5 20		
Indian school transportation	1886	23	383	28,000 00	189 39	28,189 39	12,496 66	15,692 73
Indian school buildings		23	381	21,226 20	8,956 87	70,183 07	50,379 01	19,804 06
Investigating Indian depredation claims		23	380	10,000 00		10,000 00	9,186 25	813 75
Irrigating ditches, Indian reservations			36,288 15		4,127 23	40,415 38	11,146 30	29,269 08
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	2,687 50	62 50	2,750 00	2,750 00	
Negotiating with Creeks, Seminoles, and Cherokees for modification of treaties			5,000 00			5,000 00		5,000 00
Negotiating with Sioux for modification of treaties					1,158 26	1,158 26	1,158 26	
Payment to Pottawatomies, citizens			5,289 45		5,289 45			5,289 45
Payment to citizens, Miamies of Kansas			751 69		751 69			751 69
Payment of indemnity to Poncas			4,311 18		115 69	4,426 87		4,426 87
Payment to Ute Indians for individual improvements			9,100 00			9,100 00		9,100 00
Preventing liquor traffic, Indian reservations	1885		600 00		2,629 80	3,229 80	26 65	3,203 15
Relief of destitute Indians			50,000 00		500 00	50,500 00	14,929 19	35,570 81
Relief of destitute Indians in Nevada			3,850 00			3,350 00	700 62	2,649 38
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet agencies			38,381 90		697 27	39,079 17	25,359 96	13,719 21
Relief of Mary Dunnell			284 00			284 00		284 00
Relief of John Leathers		24	134	744 90		744 90	744 90	
Reimbursement to Creek orphan fund					391 10	391 10	391 10	
Removal and support of confederated bands of Utes			36,698 91		2,489 20	39,188 11	17,012 74	22,175 37
Removal and support of Otoes and Missourias					25 00	25 00		25 00
Removal of Poncas	1879*				63 02	63 02		63 02
Reservoir at headwaters of Mississippi, awards to Chippewas, Pillager, and Southwestern bands			15,663 17			15,663 17		15,663 17
School buildings, Forest Grove, Oreg.		23	383	10,000 00	62 57	29,887 57	24,578 40	5,309 17
School buildings and support of schools, Santa Fé, N. Mex.	1886	23	383	25,000 00		25,000 00		25,000 00
Stock cattle for Indian industrial schools	1886	23	381	25,000 00	51 98	25,051 98	2,906 00	22,145 98
Do	1885		21,335 00		235 00	21,570 00	2,337 50	19,232 50
Do	1884		4,290 75		108 00	4,398 75		4,398 75
Stock cattle or sheep for Indian tribes	1884		504 06			504 06		504 06
Survey of Indian reservations	1885		30,933 73		830 70	31,764 43	3,593 09	27,871 34
Surveying allotments, Payallup Reservation			3,000 00			3,000 00		3,000 00
Survey and appraisalment of Omaha lands (reimbursable)			1,386 63		278 05	1,664 68	1,280 49	384 19
Total Interior, Indians			13,974,280 28	7,754,345 62	224,803 04	21,953,428 94	6,323,961 21	178,652 29
								15,450,815 44

\* And prior years.

† And prior years, transfer account.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropri- ations for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of ap- propriations June 30, 1886.
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INTERIOR—PENSIONS.										
Army pensions .....	1886	{ 23 24	361/ 72		\$64,312,000 00	\$3,486,035 27	\$67,798,035 27	\$67,679,399 27		\$118,636 00
Do .....	1885			\$20,787,970 64		2,031,685 07	22,819,655 71	11,626 03		22,808,029 68
Do .....	1882*					27,544 56	27,544 56		\$27,544 56	
Do .....	1882*					18,222 96	18,222 96	18,222 96		
Pay and allowances, Army pensions	1886	23	362		327,000 00	55,534 52	382,534 52	376,200 00		6,334 52
Do .....	1885			41,807 48		29,205 23	71,012 71	44,085 61		26,927 10
Do .....	1884			32,062 45		103 43	32,165 88	30,854 77	1,311 11	
Do .....	1883*					61 90	61 90		61 90	
Do .....	1883*					9,032 42	9,032 42	9,032 42		
Fees of examining surgeons, Army pensions	1886	23	362		490,000 00	59,063 39	549,063 39	549,000 00		63 39
Do .....	1885			29,852 36		11,842 26	41,694 62	29,600 00		12,094 62
Do .....	1884			84,448 57		4,659 20	89,107 77	6,213 98	82,893 79	
Do .....	1883			11,384 81			11,384 81	4,653 20	6,731 61	
Do .....	(1883)			1 00			1 00		1 00	
Do .....	(1884)									
Do .....	1883*					3,521 25	3,521 25	3,521 25		
Do .....	1883*					11 00	11 00		11 00	
Do .....	1882*					12 00	12 00		12 00	
Contingent expenses, Army pensions	1885			9,840 32			9,840 32			9,840 32
Do .....	1884			8 13			8 13		8 13	
Do .....	(1883)									
Do .....	(1884)			3,272 57			3,272 57		3,272 57	
Arrears of Army pensions				302,336 73		179,124 34	481,461 07	85,646 26		395,814 81
Fees for vouchers, arrears of Army pensions				1,208 00		200 40	1,408 40	25 00		1,383 40
Arrears of Navy pensions				46,779 06		26,978 60	73,757 66	15,506 80		58,250 86
Arrears of Navy pensions, fees for vouchers				131 20		31 10	162 30	7 60		154 70
Navy pensions .....	1886	23	361		559,680 00	362,465 36	922,145 36	916,500 00		5,645 36
Do .....	1885			388,079 07		88,692 96	476,772 03	15,146 30		461,625 73
Do .....	1882*					636 30	636 30		636 30	
Pay and allowances, Navy pensions	1886	23	362		1,000 00	270 56	1,270 56	1,000 00		270 56
Do .....	1885			7,046 75		1,270 99	8,317 74			8,317 74
Do .....	1884			612 23			612 23		612 23	
Fees of examining surgeons, Navy pensions	1886	23	362		10,000 00	818 55	10,818 55	5,100 00		5,718 55
Do .....	1885			3,114 80		553 80	3,668 60	1,100 00		2,568 60
Do .....	1884			4,227 25			4,227 25		4,227 25	
Navy pension fund .....				32,983 75			32,983 75			32,983 75
Total Interior pensions .....				21,787,167 17	65,699,680 00	6,397,577 42	93,884,424 59	69,802,441 45	127,323 45	23,954,659 69

MILITARY ESTABLISHMENT.

Pay of the Army	1886	23, 24	72, 357	12, 405, 000 00	107, 386 22	12, 512, 386 22	12, 408, 038 41	104, 349 81
Do.	1885		96, 719 61		148, 726 52	245, 456 13	41, 736 26	203, 719 87
Do.	1884		103, 921 03		36, 136 73	140, 037 76	8, 868 70	100, 000 00
Do.	1883*				71, 881 77	71, 881 77	71, 881 77	
Do.	1883†	18	418	57 53	5, 730 77	5, 788 30	5, 788 30	
Collecting, drilling, and organizing volunteers	1871*				178 22	178 22	178 22	
Do.	1871†				500 00	500 00	500 00	
Pay of volunteers, Mexican war	1871†				114 50	114 50	114 50	
Pay of the Military Academy	1886	23	298	228, 845 00	25 66	228, 870 66	213, 000 00	15, 870 66
Do.	1885		26, 218 50		81 38	26, 299 88	12, 000 00	14, 299 88
Do.	1884		9, 513 73		590 93	10, 104 66	104 16	10, 000 50
Do.	1883*				6 00	6 00		6 00
Collection and payment of bounty, prize money, &c., to colored soldiers and sailors	1886	23	510	2, 000 00		2, 000 00	1, 000 00	1, 000 00
Do.	1885		650 00			650 00	59 22	590 78
Do.	1884		1, 526 38			1, 526 38	1, 526 38	
Do.	1883*				45	45	45	
Bounty under act July 23, 1866					200 00	200 00	200 00	
Bounty under act July 23, 1866 (transfer account)					89 50	89 50	89 50	
Bounty to volunteers, their widows and legal heirs	1871†				1, 172 12	1, 172 12	1, 172 12	
Bounty to volunteers and regulars on enlistment	1871†				21 63	21 63	21 63	
Transportation of officers and their baggage	1871*				195 62	195 62		195 62
Extra pay to officers and men who served in the Mexican war		20	316	42, 765 93		42, 765 93	42, 765 93	
Three months' pay proper		23	66	18, 500 00		18, 500 00	18, 500 00	
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers		21	283	100 00		100 00	100 00	
Pay of two and three years volunteers	1871†	18	418	529 25	2, 481 82	3, 011 07	3, 011 07	
Do.	1871*				12, 537 16	12, 537 16	12, 537 16	
Subsistence of the Army	1886	23	358	1, 800, 000 00	8, 032 54	1, 808, 032 54	1, 665, 690 30	142, 342 24
Do.	1885		13, 525 59		20, 247 40	42, 773 08	5, 318 19	37, 454 89
Do.	1884		469, 894 76		2, 181 11	472, 075 87	265 74	471, 810 13
Do.	1883†				568 94	568 94	568 94	
Do.	1883*				3, 829 19	3, 829 19		3, 829 19
Do.	1882*		21 00			21 00	21 00	
Regular supplies, Quartermaster's Department	1886	23	358	2, 771, 000 00	104, 681 11	2, 875, 581 11	2, 858, 635 44	16, 945 67
Do.	1885		3, 847 85		111, 658 79	115, 506 64	32, 927 50	82, 579 14
Do.	1884		77, 884 71		89 27	77, 923 98	899 76	77, 024 22
Do.	1883*				5, 698 21	5, 698 21		5, 698 21
Do.	1883†				1, 234 82	1, 234 82	1, 234 82	
Do.	1882*		200 00			200 00		200 00
Do.	1879*		267 75			267 75		267 75
Carried forward				904, 190 91	17, 268, 797 71	655, 138 47	18, 728, 127 09	17, 322, 429 49
							688, 076 91	719, 620 69

\*And prior years.

†And prior years, transfer account.

REGISTER.

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*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$804, 190 91	\$17, 268, 797 71	\$655, 138 47	\$18, 728, 127 09	\$17, 322, 429 49	\$686, 076 91	\$719, 620 69
Incidental expenses	1886	23	358		690, 000 00	5, 634 85	695, 634 85	689, 843 48		5, 791 37
Do	1885			23 00		2, 668 60	2, 691 60	1, 260 23		1, 431 37
Do	1884			9, 018 97		781 93	9, 800 90	324 40	9, 476 50	
Do	1883*					1, 977 54	1, 977 54		1, 977 54	
Do	1883†					374 23	374 23	374 23		
Do	1881*			37 10			37 10			37 10
Do	1878*			1, 459 87			1, 459 87	1, 459 87		
Barracks and quarters	1886	23	360		675, 000 00	59 12	675, 059 12	675, 059 12		
Do	1885			183 64		5, 206 65	5, 390 29	1, 398 42		3, 991 87
Do	1884			623 20		582 54	1, 205 74	99 50	1, 106 24	
Do	1883*					735 15	735 15		735 15	
Do	1883†					689 52	689 52	689 52		
Do	1882			300 00			300 00			300 00
Fifty per centum Army transportation due certain land-grant railroads	1886	33	360		125, 000 00		125, 000 00	48, 395 54		76, 604 46
Do	1885			91, 302 16			91, 302 16	51, 534 73		39, 767 43
Do	1884			33, 697 19			33, 697 19	12, 407 77	21, 289 42	
Do	1881*			12 48			12 48			
Transportation of the Army and its supplies	1886	23	359		2, 900, 000 00	14, 645 26	2, 914, 645 26	2, 913, 830 83		814 43
Do	1885			21 50		46, 198 30	46, 219 80	46, 214 97		4 83
Do	1884			113, 358 92		1, 207 90	114, 566 82	114, 566 82		
Do	1883*					1, 968 65	1, 968 65		1, 968 65	
Do	1883†					20, 884 16	20, 884 16	20, 884 16		
Do	1878*	21	431		733 35		733 35	733 35		
Transportation of the Army and its supplies, Pacific railroads	1886	20	420		109 17		109 17	109 17		
Do	1885	20	420		272, 978 26		272, 978 26	272, 978 26		
Do	1884	20	420		108, 569 88		108, 569 88	108, 569 88		
Do	1883*	20	420		29, 026 76		29, 026 76	29, 026 76		
Horses for cavalry and artillery	1886	23	358		180, 000 00	5, 078 38	185, 078 38	185, 078 32		06
Do	1885			662 40		1, 999 56	2, 661 96	1, 539 37		1, 122 59
Do	1884			415 57		362 92	778 49	560 00	218 49	
Do	1883*					685 00	685 00		685 00	
Clothing and camp and garrison equipage	1886	23	360		1, 250, 000 00	73, 982 69	1, 323, 982 69	1, 323, 664 23		318 46
Do	1885			27 52		83, 643 28	83, 670 80	83, 538 08		132 72
Do	1884			3 55		16, 881 18	16, 884 73	101 68	16, 783 05	
Do	1883*					1, 478 34	1, 478 34		1, 478 34	
National cemeteries	1886	23	507		100, 000 00		100, 000 00	99, 869 12		130 88
Do	1885			1, 644 20		865 44	2, 509 64	2, 428 62		81 02

Do	1884			84 17	2 00	86 17		86 17	
Do	1883*				1 09	1 00		1 00	
Pay of superintendents, national cemeteries	1886	23	507			60,440 00		60,211 49	228 51
Do	1885			220 67	185 01	405 68		40 00	365 08
Do	1884			642 50		642 50		642 50	
Headstones for graves of soldiers in private cemeteries				8,258 28					
Carson City cemetery, Nevada					4 41	8,262 69		5,716 72	2,545 97
Artillery school, Fortress Monroe	1886	23	509		512 50	512 50			512 50
Do	1884			16	400 00	5,400 00		5,000 00	400 00
Medical and hospital department	1886	23	360		2,828 40	227,828 40		144,054 30	83,774 10
Do	1885			3,206 83	23,333 70	26,540 53		16,688 40	9,852 13
Do	1884			23,387 14	31 88	23,419 02		8 00	23,411 02
Do	1883*				11 00	11 00		11 00	
Do	1883†				381 70	381 70		381 70	
Do	1882			452 00		452 00			452 00
Medical museum and library	1886	23	360		15,000 00			15,000 00	
Do	1885			18 75	70 82	89 57		89 57	
Medical and Surgical History					226 34				226 34
Artificial limbs	1886	{ 23 24 }	507 6 }		575,000 00			575,000 00	488,225 80
Do	1885			2,000 00		2,000 00		238 47	1,761 53
Do	1884			7,442 69		7,442 69		37 53	7,405 16
Trusses for disabled soldiers		R. S.	1178		5,000 00			5,000 00	
Appliances for disabled soldiers	1886	23	507		2,000 00			2,060 00	1,000 00
Do	1885			1,000 00	697 50	1,697 50		1,000 00	1,697 50
Do	1884			1,214 00		1,214 00		1,214 00	
Frankford Arsenal, Philadelphia					797 50	797 50			797 50
Rock Island Bridge, Rock Island, Ill.	1886	23	502		9,250 00	9,250 00		9,250 00	
Rock Island Arsenal, Rock Island, Ill.		23	502		130,200 00	130,200 00		130,200 00	
Benicia Arsenal, Benicia, Cal.	1886	23	502		6,000 00	6,000 00		6,000 00	
San Antonio Arsenal, San Antonio, Tex.	1886	23	502		8,075 20	8,075 20		4,000 00	4,075 20
Do	1883*				27 50	27 50		27 50	
Springfield Arsenal, Springfield, Mass.	1886	23	502		15,000 00	15,000 00		15,000 00	
Testing flume, invented by M. J. Adams					58 74	58 74			58 74
Testing machine	1886	23	502		10,000 00	10,000 00		10,000 00	
Do	1884			658 77		658 77		658 77	
Torpedoes for harbor defenses	1886	23	434		105,000 00	105,000 00		70,200 00	34,800 00
Do	1885			41,500 00		41,500 00			41,500 00
Machine guns	1886	{ 23 23 }	434 261 }		50,000 00			50,000 00	28,033 60
Construction and repairs of hospitals	1886	23	360		100,000 00			100,125 82	99,969 77
Do	1885				125 82	2,668 71		382 41	156 05
Do	1884			477 08		1 10		478 18	2,286 30
Do	1883*				18 25	18 25		17 00	461 18
Ordnance service	1886	23	361		100,000 00	100,459 50		100,459 50	18 25
Do	1885				459 50	39 40			39 40
Do	1884			8,210 15	47	8,210 62		8,210 62	
Carried forward				1,155,755 37	25,021,180 33	976,612 91	27,153,548 61	25,224,186 66	783,942 62
									1,145,419 33.

\* And prior years.

† And prior years, transfer account.

BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—continued.										
Brought forward				\$1, 155, 755 37	\$25, 021, 180 33	\$976, 612 91	\$27, 153, 518 61	\$25, 224, 186 66	\$783, 942 62	\$1, 145, 419 33
Ordnance service	1883*					2 14	2 14		2 14	
Do	1883†					99 37	99 37	99 37		
Ordnance, ordnance stores, and supplies	1886	23	361		405, 000 00	94 48	405, 094 48	405, 048 10		46 38
Do	1885					98 22	98 22			98 22
Do	1884			511 88		41 28	553 16	273 75	279 41	
Do	1883†					100 15	100 15	100 15		
Powder and projectiles, proceeds of sales				52 56			52 56			52 56
Manufacture and purchase of magazine guns.				1, 255 00			1, 255 00			1, 255 00
Ordnance materials, proceeds of sales.		18	388	512, 346 02	42, 936 92	1, 193 42	556, 476 36	71, 432 92		485, 043 44
Board on fortifications and other defenses				35, 000 00			35, 000 00	7, 400 58		27, 599 42
Manufacture of arms at national armories	1886	23	361		400, 000 00		400, 000 00	400, 000 00		
Arming and equipping the militia		R. S.	1661	266, 359 70	200, 000 00	20, 487 46	486, 847 16	322, 604 90		164, 242 26
Repairs of arsenals	1886	23	502		30, 000 00		30, 000 00	30, 000 00		
Do	1885					314 82	314 82			314 82
Powder depot, Dover, N. J.		23	502		40, 000 00		40, 000 00	40, 000 00		
Proving ground, Sandy Hook, N. J.	1886	23	502		3, 000 00		3, 000 00	3, 000 00		
Fort Gratiot cemetery, Michigan				2, 985 00		101 75	3, 086 75	2, 976 00		110 75
Armament of fortifications	1886	23	434		450, 000 00		450, 000 00	212, 602 29		237, 397 71
Do	1885			166, 150 00		500 00	166, 689 00	60, 433 82		106, 255 18
Do	1884			88, 414 87			88, 414 87	51, 931 05	56, 483 82	
Current and ordinary expenses, Military Academy	1886	23	290		48, 820 00		48, 820 00	48, 820 00		
Do	1885					2, 780 74	2, 780 74			2, 780 74
Do	1884					1, 990 52	1, 990 52		1, 990 52	
Do	1883*					1, 709 40	1, 709 40		1, 709 40	
Miscellaneous items and incidental expenses, Military Academy	1886	23	301		15, 620 00		15, 620 00	15, 620 00		
Do	1885					173 52	173 52			173 52
Do	1884			219 88			219 88		219 88	
Buildings and grounds, Military Academy	1886	23	302		14, 317 14		14, 317 14	14, 317 14		
Do	1884			3 05			3 05		3 05	
Batteries in Portsmouth Harbor, New Hamp- shire						512 32	512 32	512 32		
Fort Scammel, Maine				181 30			181 30	181 30		
Fort Saint Philip, Mississippi River, Lou- isiana				9 33			9 33	9 33		
Fort Brown, Texas				25, 000 00			25, 000 00			25, 000 00
Fort Marion, Florida				1, 300 00			1, 300 00	1, 300 00		
Fort Pulaski, Savannah River, Georgia				34 43			34 43	34 43		

Engineers' depot at Willets Point, N. Y.	1886	23	360	6,000 00	6,000 00	5,500 00	500 00
Purchases of sites for sea-coast defenses	1885	23	454	100,000 00	100 28	100 28	100 28
Preservation and repairs of fortifications	1884				100,000 00	94,665 22	5,334 78
Do	1883			1,500 00	1,145 73	2,645 73	2,645 73
Do	1884			6,950 45	34 63	6,985 08	6,985 08
Do	1883				50 00	50 00	50 00
Steam launch or tug at harbor of refuge, Lake Huron, Michigan				10,000 00		10,000 00	500 00
Improving harbor at—							
Belfast, Me.				2,800 00	56 80	2,856 80	50 00
Portland, Me.				6,200 00	2,126 29	8,326 29	4,550 00
Rockland, Me.				15,500 00	71 99	15,571 99	12,650 00
Bangor, Me.				19,300 00	49 32	19,349 32	10,300 00
Breakwater at mouth of Saco River, Maine.				7,200 00	26 36	7,226 36	7,200 00
Improving harbor at—							
Portsmouth, N. H.				14,200 00		14,200 00	14,200 00
Burlington, Vt.				8,000 00		8,000 00	6,000 00
Swanton, Vt.					326 93	326 93	
Lynn, Mass.				5,000 00		5,000 00	
Boston, Mass.				10,383 30		10,383 30	841 18
Nantucket, Mass.				9,500 00		9,500 00	4,862 00
Newburyport, Mass.				15,000 00		15,000 00	15,000 00
Plymouth, Mass.					2,000 00	2,000 00	2,000 00
Wareham, Mass.				4,000 00	118 23	4,118 23	4,080 00
Improving harbor of refuge, Cape Ann, Mass.				92,000 00		92,000 00	41,500 00
Improving harbor at Hyannis, Mass.					84 06	84 06	3 25
Improving harbor of refuge, Wood's Holl, Mass.					50 20	50 20	3 25
Improving harbor at—							
Block Island, R. I.				7,000 00		7,000 00	6,375 00
Little Narragansett Bay, Rhode Island					143 04	143 04	
Newport, R. I.				4,000 00		4,000 00	3,625 00
New Haven, Conn.				5,000 00		5,000 00	5,000 00
New London, Conn.					160 64	160 64	160 64
Stonington, Conn.					413 57	413 57	113 25
Southport, Conn.					79 60	79 60	
Black Rock, Conn.				5,000 00		5,000 00	5,000 00
Clinton, Conn.					252 73	252 73	
Milford, Conn.					241 02	241 02	
Buffalo, N. Y.				57,000 00	100 00	57,100 00	47,800 00
Buttermilk Channel, New York					324 97	324 97	
Channel in Gowanus Bay, New York					167 74	167 74	
Charlotte, N. Y.				4,000 00	2,903 93	6,903 93	4,026 45
Canarsie Bay, New York					199 11	199 11	
Dunkirk, N. Y.				1,000 00	58 15	1,058 15	
Flushing Bay, New York					489 39	489 39	145 00
Greenport, N. Y.					300 78	300 78	
Great Sodus Bay, New York				1,000 00	945 06	1,945 06	307 97
Carried forward				2,567,151 14	26,776,874 39	1,019,833 05	30,363,858 58
						27,199,400 47	851,665 92
							2,312,792 19

\*And prior years.

†And prior years, transfer account.



## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—continued.										
Brought forward				\$2,567,151 14	\$26,776,874 39	\$1,619,833 05	\$30,363,858 58	\$27,199,400 47	\$851,665 92	\$2,312,792 19
Improving harbor at—										
Little Sodus Bay, New York				1,000 00		1,417 28	2,417 28			2,417 28
Oswego, N. Y.						415 27	415 27	221 11		194 16
Mamaroneck, N. Y.						224 23	224 23			224 23
Oak Orchard, N. Y.						101 47	101 47	6 66		94 81
Ogdensburg, N. Y.				5,000 00		273 90	5,273 90	5,000 00		273 90
Plattsburg, N. Y.						88 06	88 06			88 06
Port Jefferson, N. Y.						384 36	384 36			384 36
Breakwater, Rouse's Point, Lake Champlain, New York				33,650 00			33,650 00	11,500 00		22,150 00
Improving harbor at—										
Pultneyville, N. Y.						2 90	2 90			2 90
Saugerties, N. Y.				4,500 00		455 95	4,955 95			4,955 95
Rondout, N. Y.						60 36	60 36			60 36
Sackett's Harbor, N. Y.						72 11	72 11			72 11
Improving Echo Harbor, New Rochelle, N. Y.				3,000 00		256 87	3,256 87			3,256 87
Improving harbor at—										
New Rochelle, N. Y.				15,000 00		2,506 37	17,506 37			17,506 37
Sheepshead Bay, New York						283 73	283 73			283 73
Wilson, N. J.						40 40	40 40	8 11		32 29
Keyport, N. J.						951 99	951 99			951 99
Raritan Bay, New Jersey.						692 75	692 75			692 75
Erie, Pa.				57,500 00		703 83	58,203 83	70 00		58,133 83
Improving ice-harbor. Marcus Hook, Pa.				5,000 00			5,000 00	5,000 00		
Improving harbor at—										
Delaware Breakwater, Delaware				55,000 00		500 00	55,500 00	55,000 00		500 00
Wilmington, Del.				15,000 00			15,000 00	2,000 00		13,000 00
Improving ice-harbor at Reedy Island, Del.				17,500 00			17,500 00			17,500 00
Improving harbor at—										
Entrance Saint Jerome's Creek, Maryland				2,000 00		3,664 44	5,664 44	3,244 75		2,419 69
Baltimore, Md.						22,000 00	22,000 00			22,000 00
Annapolis, Md.				9,205 98			9,205 98	1,205 98		8,000 00
Washington and Georgetown, D. C.				14,226 73			14,226 73	14,226 73		
Leonardtown, Md.						49 51	49 51			49 51
Norfolk, Va.				47,000 00		2,002 41	49,002 41	44,455 60		4,546 81
Beaufort, N. C.				6,900 00			6,900 00	1,900 00		5,000 00
Edenton Bay, N. C.						447 41	447 41			447 41
Charleston, S. C.				104,000 00			104,000 00	104,000 00		
Georgetown, S. C.				4,100 00			4,100 00	4,100 00		

Brunswick, Ga				377 96	377 96	266 00		111 90	
Savannah, Ga			54,000 00		54,000 00	50,900 00		3,100 00	
Apalachicola Bay, Fla				715 63	715 63	18 90		696 73	
Pensacola, Fla			20,000 00		20,000 00	20,000 00			
Tampa Bay, Fla			10,000 00		10,000 00	10,000 00			
Improving harbor and river at Mobile, Ala			65,000 00		65,000 00	65,000 00			
Improving harbor at—									
Pass Cavallo, Tex			5,000 00		5,000 00	5,000 00			
Sabine Pass, Tex			49,997 90		49,997 90	49,997 90			
Ashtabula, Ohio			10,000 00		10,000 00	10,000 00			
Conneaut, Ohio				6 11	6 11	6 11			
Cleveland, Ohio			99,997 00		99,997 00	13,500 00		86,497 00	
Huron, Ohio				213 07	213 07	100 00		113 07	
Improving harbor of refuge, Cincinnati, Ohio			21,100 00	3,156 87	24,256 87	21,100 00		3,156 87	
Improving harbor at—									
Fairport, Ohio			800 00		800 00	800 00			
Fort Clinton, Ohio				17 70	17 70	17 70			
Sandusky City, Ohio			10,000 00		10,000 00			10,000 00	
Toledo, Ohio			25,000 00		25,000 00	17,000 00		8,000 00	
Vermilion, Ohio				758 68	758 68	109 00		658 68	
Michigan City, Ind			15,000 00		15,000 00	11,500 00		3,500 00	
Chicago, Ill			77 76		77 76			77 76	
Waukegon, Ohio			2,000 00		2,000 00	1,000 00		1,000 00	
Ludington, Mich			3,000 00		3,000 00	2,000 00		1,000 00	
Au Sable, Mich			3,900 55	960 98	4,861 53			4,861 53	
Black Lake, Mich			2,000 00		2,000 00			2,000 00	
Improving ice-harbor of refuge, Belle River, Michigan				47 10	47 10			47 10	
Improving harbor at—									
Charlevoix, Mich			2,000 00		2,000 00	1,000 00		1,000 00	
Pentwater, Mich			3,000 00		3,000 00	500 00		2,500 00	
Cheboygan, Mich			4,000 00	990 66	4,990 66			4,990 66	
Frankfort, Mich			2,000 00		2,000 00			2,000 00	
Grand Haven, Mich			15,000 00		15,000 00	5,000 00		10,000 00	
Improving harbor of refuge, Lake Huron, Michigan				10,000 00	10,000 00	7,000 00		3,000 00	
Improving harbor at—									
Manistee, Mich			4,000 00		4,000 00			4,000 00	
Muskegon, Mich			5,000 00		5,000 00			5,000 00	
Improving harbor of refuge, Grand Marais, Michigan			15,000 00	143 62	15,143 62	11,000 00		4,143 62	
Improving harbor at—									
Saint Joseph, Mich			15,000 00		15,000 00	4,000 00		11,000 00	
Marquette, Mich			11,000 00		11,000 00	1,500 00		9,500 00	
Saugatuck, Mich			2,000 00		2,000 00			2,000 00	
South Haven, Mich			6,000 00		6,000 00	1,000 00		5,000 00	
Ontonagon, Mich				2,225 30	2,225 30			2,225 30	
White River, Mich			3,000 00		3,000 00	2,000 00		1,000 00	
Improving harbor of refuge at Portage Lake, Mich			5,000 00		5,000 00	4,500 00		500 00	
Carried forward			3,455,607 06	26,776,874 39	1,077,042 33	31,309,523 78	27,767,146 02	851,665 92	2,690,711 84

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward.....				\$3, 455, 607 06	\$26, 776, 874 39	\$1, 077, 042 33	\$31, 309, 523 78	\$27, 767, 146 02	\$851, 665 92	\$2, 690, 711 84
Improving harbor at—										
Thunder Bay, Mich.....				2, 144 78		2, 380 29	4, 525 07			4, 525 07
Manistique, Mich.....				2, 000 00		1, 501 79	3, 501 79			3, 501 79
Eagle Harbor, Mich.....				2, 000 00		886 33	2, 886 33			2, 886 33
Green Bay, Wis.....				5, 000 00			5, 000 00	5, 000 00		
Kenosha, Wis.....				1, 000 00		362 20	1, 362 20			1, 362 20
Kewaunee, Wis.....				10, 000 00			10, 000 00	10, 000 00		
Menomonee, Wis.....				2, 000 00		1, 654 22	3, 654 22	1, 000 00		2, 654 22
Improving harbor of refuge—										
Milwaukee Bay, Wisconsin.....				14, 000 00			14, 000 00	12, 500 00		1, 500 00
Oconto, Wis.....				5, 000 00		102 51	5, 102 51	5, 000 00		102 51
Pensaukee, Wis.....				5, 000 00		446 92	5, 446 92	1, 000 00		4, 446 92
Port Washington, Wis.....						600 00	600 00	600 00		
Racine, Wis.....				3, 000 00			3, 000 00	1, 000 00		2, 000 00
Dredging Superior Bay, Wisconsin.....				7, 000 00			7, 000 00	4, 000 00		3, 000 00
Improving harbor, Sheboygan, Wis.....				13, 000 00		2 22	13, 002 22	13, 000 00		2 22
Improving harbor of refuge at entrance of Sturgeon Bay Canal, Wisconsin.....				3, 000 00		1, 700 00	4, 700 00	3, 000 00		1, 700 00
Improving harbor at—										
Two Rivers, Wis.....				2, 000 00			2, 000 00	2, 000 00		
Milwaukee, Wis.....				9, 000 00			9, 006 00	350 00		8, 650 00
Improving harbor of refuge, Lake Pepin, Wisconsin and Minnesota.....				28, 000 00			28, 000 00	14, 000 00		14, 000 00
Improving ice-harbor, Dubuque, Iowa.....				8, 000 00			8, 000 00	4, 000 00		4, 000 00
Improving harbor at—										
Duluth, Minn.....				10, 000 00			10, 000 00	9, 000 00		1, 000 00
Grand Marais, Minn.....				2, 000 00			2, 000 00	500 00		1, 500 00
San Francisco, Minn.....				3, 828 57			3, 828 57			3, 828 57
Humboldt, Minn.....				57, 500 00		4, 863 64	62, 363 64			62, 363 64
Oakland, Minn.....				77, 000 00			77, 000 00	77, 000 00		
Wilmington, Minn.....				30, 000 00			30, 000 00	29, 000 00		1, 000 00
Redwood, Minn.....				3, 000 00			3, 000 00			3, 000 00
Yaquina Bay, Oregon.....				1, 000 00			1, 000 00			1, 000 00
Improving Lubec Channel, Maine.....						21 69	21 69	21 69		
Improving Kennebunk River, Maine.....						336 34	336 34			336 34
Improving Moosabec Bar, at Jonesport, Me.....				9, 300 00		53 66	9, 353 66	9, 300 00		53 66
Improving Lamprey River, New Hampshire.....						19 42	19 42			19 42
Improving Cochecho River, New Hampshire.....				9, 500 00		12	9, 512 12	9, 500 00		12 12
Improving Otter Creek, Vermont.....						648 34	648 34			648 34

Improving Taunton River, Massachusetts	19,500 00	3,846 68	23,346 68	4,703 00	18,643 08
Improving Providence River and Narragansett Bay, Rhode Island	48,500 00	3,056 32	3,056 32	386 58	2,669 74
Improving Pawtucket River, Rhode Island	2,500 00		2,500 00	48,500 00	
Improving Housatonic River, Connecticut	10,000 00		10,000 00	2,500 00	2,500 00
Improving Thames River, Connecticut	14,372 72		14,372 72	5,250 00	4,750 00
Improving Connecticut River, Connecticut	10,000 00		10,000 00	265 00	14,107 72
Improving Connecticut River between Hartford and Holyoke, Conn	240,000 00		240,000 00		10,000 00
Removing obstructions in East River and Hell Gate, New York	182,500 00		182,500 00	170,000 00	70,000 00
Deepening Gedney Channel, Sandy Hook Bar, New York		48 80	48 80	40,000 00	142 500 00
Improving East Chester Creek, New York	2,500 00	448 60	2,948 60		48 80
Improving Grass River at Messina, N. Y.	30,000 00		30,000 00	2,000 00	2,948 60
Improving Hudson River, New York	5,000 00	1,309 53	6,309 53		28,000 00
Improving Newtown Creek, New York	400,000 00	587 52	400,000 00		0,309 53
Improving Niagara River, New York		81 88			587 52
Improving Harlem River, New York		580 84			400,000 00
Improving Sumpawamus Inlet, New York	14,000 00		14,000 00		81 88
Improving Elizabeth River, New Jersey	1,000 00		1,000 00		580 84
Improving Maurice River, New Jersey	3,000 00		3,000 00	14,000 00	
Improving Manasquan River, New Jersey		810 78			1,000 00
Improving Mantua Creek, New Jersey	5,000 00		5,000 00		3,000 00
Improving Passaic River, New Jersey	1,490 66		1,490 66	4,395 00	810 78
Improving Raritan River, New Jersey	2,242 77		2,242 77		605 00
Improving South River, New Jersey	4,549 69		4,549 69		1,490 66
Improving Raccoon River, New Jersey		179 60			361 27
Improving Rahway River, New Jersey		221 70			2,242 77
Improving Woodbury Creek, New Jersey		100 09			4,549 69
Improving Shrewsbury River, New Jersey		634 29			221 70
Improving Rancocas River, New Jersey	10,000 00		10,000 00		100 09
Improving Allegheny River, Pennsylvania					634 29
Improving Schuylkill River, Pennsylvania	821 58		821 58		
Improving Delaware River, near Cherry Island and Flats, Pennsylvania and Delaware	116 72	147 78	264 50		10,000 00
Improving Frankford Creek, Pennsylvania	152,000 00		152,000 00	108,000 00	264 50
Improving Delaware River, Pennsylvania and New Jersey	13,202 58		13,202 58		44,000 00
Improving Broadkill River, Delaware	12,882 10		12,882 10		
Improving Saint Jones River, Delaware		109 28			
Improving Choptank River, Maryland		308 86			109 28
Improving Corsica Creek, Maryland	2,708 54		2,958 54		308 86
Improving Clinton River, Maryland	11,000 00		11,423 59	11,004 52	2,958 54
Improving Susquehanna River, near Havre do Grace, Md		423 59			410 07
Improving water-passage between Deal's Island and the mainland, Maryland	4,500 00	169 91	4,669 91		4,669 91
Improving Wicomico River, Maryland		1,372 80	1,372 80		1,372 80
Carried forward	4,983,267 77	26,776,874 39	1,107,684 24	32,867,826 40	28,423,328 07
					857,665 92
					3,592,832 41

BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$4,983,267 77	\$26,776,874 39	\$1,107,684 24	\$32,867,826 40	\$28,423,328 07	\$851,665 92	\$3,592,832 41
Improving Potomac River, Washington, D. C.				331,207 13			331,207 13	186,946 72		144,260 41
Improving Archer's Hope River, Virginia						20 63	20 63			20 63
Improving Appomattox River, Virginia				5,000 00			5,000 00	4,155 00		845 00
Improving James River, Virginia				17,136 56			17,136 56	15,636 56		1,500 00
Improving Mattaponi River, Virginia				2,000 00		102 20	2,102 20			2,102 20
Improving Nottaway River, Virginia						246 16	246 16			246 16
Improving Rappahannock River, Virginia				8,000 00		1,845 26	9,845 26	9,300 00		545 26
Improving Staunton River, Virginia						870 83	870 83	350 00		520 83
Improving Totusky River, Virginia						400 82	400 82			400 82
Improving York River, Virginia				7,000 00		1,806 28	8,806 28	7,800 00		1,066 28
Improving Neabsco Creek, Virginia						57 27	57 27			57 27
Improving Pamunkey River, Virginia				1,500 00		256 39	1,756 39			1,756 39
Improving Potomac River at Mount Vernon, Va.						57 14	57 14			57 14
Improving Urbana Creek, Virginia						28 59	28 59			28 59
Improving Dan River, Virginia and North Carolina						820 97	820 97	350 00		470 97
Improving North Landing River, Virginia and North Carolina				1,500 00			1,500 00			1,500 00
Improving New River, Virginia and West Virginia				3,000 00		466 57	3,466 57	3,000 00		466 57
Improving Guyandotte River, West Virginia						2,000 00	2,000 00			2,000 00
Improving Monongahela River, West Vir- ginia				3,500 00			3,500 00	100 00		3,400 00
Improving Great Kanawha River, West Vir- ginia				162,500 00			162,500 00	120,600 00		42,500 00
Improving Little Kanawha River, West Vir- ginia				10,000 00			10,000 00	9,500 00		500 00
Improving Big Sandy River, West Virginia and Kentucky				7,500 00			7,500 00	7,000 00		500 00
Improving Cape Fear River, from Wilming- ton to Fayetteville, N. C.				5,100 00			5,100 00	5,100 00		
Improving Shenandoah River, West Virginia				15,812 20		271 20	16,083 40			16,083 40
Improving Currituck Sound and North River Bar, North Carolina						1,500 00	1,500 00			1,500 00
Improving Cape Fear River, North Carolina				59,248 70			59,248 70	55,000 00		4,248 70
Improving Mcherrin River, North Carolina						415 47	415 47			415 47
Improving Neuse River, North Carolina				13,200 00			13,200 00	6,400 00		6,800 00
Improving New River, North Carolina				9,400 00			9,400 00	9,400 00		

Improving Pamlico and Tar Rivers, North Carolina				2,500 00			2,500 00	2,500 00		
Improving French Broad River, North Carolina.						159 77	159 77			159 77
Improving Roanoke River, North Carolina				3,000 00		300 24	3,300 24			3,300 24
Improving Yadkin River, North Carolina				14,000 00			14,000 00	5,719 40		8,280 60
Improving Ashley River, South Carolina				2,000 00			2,000 00	2,000 00		280 67
Improving Edisto River, South Carolina						280 67	280 67			
Improving Wappoo Cut, South Carolina.				3,000 00			3,000 00	3,000 00		
Improving Salkahatchie River, South Carolina						75 83	75 83			75 83
Improving Santee River, South Carolina				14,400 00			14,400 00	13,500 00		900 00
Improving Chattahoochee River, Georgia and Alabama				25,000 00			25,000 00	17,000 00		8,000 00
Improving Altamaha River, Georgia						701 87	701 87	250 00		451 87
Improving Coosa River, Georgia and Alabama				17,000 00			17,000 00	17,000 00		
Improving Oconee River, Georgia						78	78			78
Improving Flint River, Georgia				5,000 00			5,000 00	4,000 00		1,000 00
Improving Savannah River, Georgia						1,057 86	1,057 86			1,057 86
Improving Romley Marsh, Georgia						505 07	505 07	110 00		395 07
Improving Saint Augustine Creek, Georgia				3,417 66			3,417 66			3,417 66
Improving inside passage, between Fernandina and Saint John's, Florida				4,000 00		434 45	4,434 45			4,434 45
Improving Oostenaula and Coosawattee Rivers, Georgia				1,000 00		121 86	1,121 86			1,121 86
Improving Cumberland Sound, Georgia and Florida						1,500 00	1,500 00	835 00		665 00
Improving Apalachicola River, Florida				1,000 00			1,000 00	1,000 00		
Improving Choctawhatchee River, Florida and Alabama				5,000 00			5,000 00	5,000 00		
Improving Peas Creek, Florida						546 82	546 82	62 75		484 07
Improving Volusia Bar, Florida						162 49	162 49	2 75		159 74
Improving Escambia and Conecuh Rivers, Florida and Alabama				5,000 00			5,000 00	5,000 00		
Improving Suwanee River, Florida						62 70	62 70	2 70		60 00
Improving Saint John's River, Florida				33,000 00		1,979 21	34,979 21	30,004 05		4,975 16
Improving Withlacoochee River, Florida						338 80	338 80	182 00		156 80
Improving roadstead into back bay of Biloxi, Miss.				4,988 55			4,988 55			4,988 55
Improving Big Black River, Mississippi						704 73	704 73	455 00		249 73
Improving Tallapoosa River, Alabama				5,000 00			5,000 00	5,000 00		
Improving Steele's Bayou, Mississippi						5 26	5 26			5 26
Improving Black Warrior River, Alabama				47,000 00			47,000 00	1,000 00		46,000 00
Improving Tchula Lake, Mississippi						325 84	325 84	180 00		145 84
Improving Pearl River, Mississippi				5,000 00			5,000 00	5,000 00		
Improving Yazoo River, Mississippi						801 47	801 47	800 00		1 47
Improving Horn Island Pass, Mississippi				5,000 00			5,000 00			5,000 00
Improving Amite River, Louisiana						61 99	61 99	60 00		1 99
Improving Bayou Teche, Louisiana				14,200 00			14,200 00	7,500 00		6,700 00
Carried forward				5,865,378 57	26,776,874 39	1,123,977 73	33,771,230 69	28,990,530 00	851,665 92	3,929,034 77

*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$5,865,378 57	\$26,776,874 39	\$1,128,977 73	\$33,771,230 69	\$28,990,530 00	\$851,665 92	\$3,927,034 77
Improving Loggy Bayou, Lake Bistenau, and the Doreheat, Louisiana						206 79	206 79	115 00		91 79
Improving Calcasieu River, Louisiana				16,000 00		255 46	16,255 46			16,255 46
Improving Cane River, Louisiana						74 69	74 69			74 69
Improving Bayou Boeuf, Louisiana						84 32	84 32	80 00		4 32
Improving Bayou D'Arbonne, Louisiana						105 93	105 93	90 00		15 93
Improving Red River, Louisiana and Arkansas				12,000 00			12,000 00	11,075 00		925 00
Improving Bayou Bartholomew, Louisiana and Arkansas						208 68	208 68	190 00		18 68
Improving Calcasieu Pass, Louisiana				2,800 00		125 25	2,925 25			2,925 25
Improving Bayou Black, Louisiana						2,330 00	2,330 00	2,300 00		30 00
Connecting Bayou Techo with Grand Lake, Louisiana				21,700 00		400 05	22,100 05			22,100 05
Improving Tickfau River, Louisiana						33 72	33 72	30 00		3 72
Improving Bayou La Fourche, Louisiana						1,009 55	1,009 55	1,009 55		
Improving Neches River, Texas				11,642 37		25 47	11,667 84			11,667 84
Improving ship-channel in Galveston Bay, Texas				144,500 00		15,370 50	159,870 50			159,870 50
Protection of river bank at Fort Brown, Texas				1,000 00			1,000 00			1,000 00
Improving Sabine River, Texas				4,000 00		546 56	4,546 56			4,546 56
Improving Saline River, Arkansas				55			55			55
Improving White River above Buffalo Shoals, Arkansas						60	60			60
Improving White River, Arkansas				18,000 00			18,000 00	12,000 00		6,000 00
Improving Saint Francis River, Arkansas				1,500 00			1,500 00	1,500 00		
Removing obstructions in Arkansas River, Arkansas and Kansas				3,000 00			3,000 00	2,000 00		1,000 00
Improving L'Anguille River, Arkansas				1,500 00			1,500 00	1,000 00		500 00
Improving Ouachita River, Arkansas and Louisiana						781 06	781 06	689 00		92 06
Improving Cumberland River above Nashville, Tenn				25,000 00			25,000 00	15,000 00		10,000 00
Improving Hiawassce River, Tennessee				2,500 00			2,500 00	2,500 00		
Improving Big Hatchie River, Tennessee						523 44	523 44	290 00		233 44
Improving Tennessee River below Chattanooga, Tenn., Alabama, and Kentucky				110,000 00			110,000 00	110,000 00		
Improving Big Sandy River, Kentucky				5,000 00			5,000 00	5,000 00		

Improving Kentucky River, Kentucky .....	250,000 00			250,000 00	160,000 00	90,000 00
Improving Cumberland River above mouth of Jellico, Kentucky .....	5,000 00			5,000 00		5,000 00
Improving Falls of the Ohio River, Louis- ville, Ky .....	284,000 00	37,000 00		321,000 00	106,500 00	214,500 00
Improving Ohio River, Ohio .....	364,172 54	4,430 59		368,603 13	290,000 00	78,603 13
Improving Sandusky River, Ohio .....	400 00	228 47		628 47		628 47
Improving Rocky River, Ohio .....		131 87		131 87	12 56	119 31
Improving Calumet River, Ohio .....	50,000 00			50,000 00		50,000 00
Improving Illinois River, Ohio .....	10,000 00			10,000 00	1,000 00	9,000 00
Improving Detroit River, Michigan .....	140,000 00	8,000 00		148,000 00	82,000 00	66,000 00
Improving Hay Lake Channel, Sault Ste. Marie River, Michigan .....	85,000 00			85,000 00	53,000 00	32,000 00
Improving Grand River, Michigan .....	18,000 00			18,000 00	15,000 00	3,000 00
Improving mouth and harbor of Cedar River, Michigan .....	8,000 00	670 02		8,670 02	6,000 00	2,670 02
Improving Fox and Wisconsin Rivers, Wis. Improving Wabash River, Indiana and Illi- nois .....	170,000 00			170,000 00	106,000 00	64,000 00
Improving Minnesota River, Minnesota .....	24,000 00	42 00		24,000 00	21,000 00	3,000 00
Improving Red River of the North, Minne- sota and Dakota .....	4,000 00			4,000 00	3,500 00	500 00
Constructing dam at Goose Rapids, Red River of the North, Minnesota and Da- kota .....	46,900 00	47 65		46,947 65		46,947 65
Improving Yellowstone River, Montana and Idaho .....	5,000 00			5,000 00	5,000 00	
Improving Gasconade River, Missouri .....		929 05		929 05		929 05
Improving Sacramento and Feather Rivers, California .....	217,000 00			217,000 00	41,000 00	176,000 00
Improving Umpqua River, Oregon .....	4,685 89			4,685 89	4,685 89	
Breakwater, &c., below Straits of Fuca and San Francisco, Cal .....	141,373 08			141,373 08		141,373 08
Improving Mokelumne River, California .....	8,500 00	42 52		8,542 52	3,500 00	42 52
Improving Petaluma Creek, California .....		2,343 09		2,343 09		2,343 09
Improving Colorado River, Nevada, Califor- nia, and Arizona .....	4,000 00			4,000 00	4,000 00	
Improving mouth of Columbia River, Oregon and Washington Territory .....	20,000 00			20,000 00	18,800 00	1,200 00
Improving Columbia River at Cascades, Oreg. Improving Upper Columbia and Snake Riv- ers, Oregon and Washington Territory .....	17,500 00			17,500 00	14,005 15	3,494 85
Improving Upper Columbia River, Oregon .....	8,000 00			8,000 00	8,000 00	
Improving Upper Columbia River, Oregon .....		2,055 03		2,055 03	5 03	2,050 00
Improving Willamette River above Portland, Oreg .....	2,500 00			2,500 00	2,500 00	
Improving Missouri River from its mouth to Sioux City, Iowa .....	331,000 00			331,000 00	258,264 84	72,735 16
Improving Missouri River from Sioux City to Fort Benton, Montana .....	48,700 00			48,700 00	48,700 00	
Carried forward .....	8,508,253 00	26,776,874 39	1,206,980 09	36,492,107 48	30,407,872 02	851,665 92
						5,232 569 54



## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$8,508,253 00	\$26,776 674 39	\$1,206,980 09	\$36,492,107 48	\$30,407,872 02	\$851,665 92	\$5,232,569 54
Survey of Missouri River from its mouth to Fort Benton, Montana				8,500 00			8,500 00	7,500 00		1,000 00
Survey of Missouri River above Missouri River Falls at Fort Benton, Montana				15,000 00			15,000 00			15,000 00
Removing obstructions in the Missouri River				34,000 00			34,000 00	9,000 00		25,000 00
Removing bar in the Mississippi River oppo- site Dubuque, Iowa				5,000 00			5,000 00	5,000 00		
Survey of the Mississippi River				13,000 00			13,000 00	13,000 00		
Mississippi River Commission				16,000 00			16,000 00	12,505 00		3,495 00
Reservoirs at headwaters of the Mississippi River				63,389 25			63,389 25	49,033 10		14,356 15
Improving Mississippi River from Saint Paul to Des Moines Rapids				94,000 00			94,000 00	73,000 00		21,000 00
Improving Mississippi River at Des Moines Rapids				27,000 00			27,000 00	17,000 00		10,000 00
Dry-dock at Des Moines Rapids Canal				5,000 00			5,000 00	5,000 00		
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River				65,000 00			65,000 00	50,000 00		15,000 00
Improving Mississippi River from mouth of Illinois to mouth of Ohio River				75,000 00		458 53	75,458 53	35,000 00		40,458 53
Improving Mississippi, Missouri, and Ar- kansas Rivers				75,000 00			75,000 00	75,000 00		
Removing obstructions in Mississippi River				25,000 00			25,000 00	17,500 00		7,500 00
Examinations and surveys at South Pass, Mississippi River		24	70	3,413 63	6,492 00		9,905 63	9,905 63		
Gauging the waters of the Lower Mississippi River and its tributaries				1,700 00			1,700 00	1,455 00		245 00
Gauging the waters of the Columbia River, Oregon				100 00			100 00	100 00		
Improving Mississippi River				81,520 00		38,241 91	119,761 91	96,870 00		22,891 91
Examinations, surveys, and contingencies of rivers and harbors				60,395 30		1,460 08	61,855 38	49,496 13		12,359 25
Operating and care of canals and other works of navigation										
Surveys of northern and northwestern lakes	1886	23	147		230,875 00	3,000 00	233,875 00	233,875 00		
Do	1885	23	507		3,000 00		3,000 00	2,085 13		914 87
Do	1884			75 00		4 19	79 19			79 19
Do	1883			233 15			233 15		233 15	
Do	1883*					286 30	286 30		286 30	

Survey of boundary lines between Indian Territory and Texas	1886	23	296		10,000 00		10,000 00	2,500 00		7,500 00
Survey of Gettysburg battle-field				8,500 00			8,500 00	1,000 00		7,500 00
Surveys and reconnaissances in military divisions and departments	1886	23	507		5,000 00		5,000 00	1,000 00		4,000 00
Do	1885			1,400 00		426 01	1,826 01			1,826 01
Survey of Hennepin Canal				8,000 00			8,000 00	8,000 00		
Survey to connect Delaware and Chesapeake Bays						2,803 98	2,803 98			2,803 98
Army depot building, Saint Paul, Minn.	1886	23	508		30,000 00		30,000 00	30,000 00		
Constructing jetties and other works at South Pass, Mississippi River	1885	21	4		125,000 00		125,000 00	125,000 00		
Removing sunken vessels or crafts endangering navigation	1886	21	197		43,633 39	3,402 91	47,036 30	47,036 30		
Rogue River Indian war, prior to July 1	1885			237 14		100 00	337 14	237 14		100 00
Contingencies of the Army	1886	23	360		30,000 00	195 00	30,195 00	15,000 00		15,195 00
Do	1885			13,500 00			13,500 00	6,512 34		6,987 66
Do	1884			21,563 38			21,575 72	376 60	21,199 12	
Do	1883*					154 41	154 41		154 41	
Do	1883†					652 39	652 39	652 39		
Publication of Official Records of the War of the Rebellion	1886	23	508		36,000 00		36,000 00	20,000 00		16,000 00
Do	1885			31,000 00			31,000 00	31,000 00		
Expenses of recruiting	1886	23	357		107,302 50	71 00	107,373 50	66,251 00		41,122 50
Do	1885			33,077 70		1,133 51	34,211 21	3,056 31		31,154 90
Do	1884			12,809 22		32 54	12,841 76		12,841 76	
Do	1883*					124 39	124 39		124 39	
Do	1883†					3,810 86	3,810 86	3,810 86		
Expenses of commanding general's office	1886	23	356		1,750 00		1,750 00	1,750 00		
Do	1885					30 37	30 37		30 37	
Contingencies of fortifications	1886					9,993 71	9,993 71	9,993 71		
Contingencies of the Adjutant-General's Department	1886	23	357		2,500 00		2,500 00	2,500 00		
Do	1885					3 06	3 06			3 06
Do	1884			22 56		1 24	23 80		23 80	
Do	1883*					8 67	8 67	8 67		
Signal Service	1886	23	357		5,500 00		5,500 00	5,450 00		50 00
Do	1885			1,000 00			1,000 44	300 00		700 44
Do	1884			464 39		65 33	529 77		529 77	
Do	1883*					23 03	23 03		23 03	
Pay	1886	23	505		247,301 51		247,301 51	220,000 00		27,301 51
Do	1885			53,158 00		4,537 22	57,695 22	46,016 88		41,678 34
Do	1884	23	505	39,086 10		363 34	39,449 44	3,433 53	36,015 91	
Subsistence	1886				155,000 00		155,000 00	142,655 62		12,344 38
Do	1885			7,463 18		587 25	8,050 43	707 23		7,343 20
Do	1884			890 69		12,096 25	12,986 94	1,906 00	11,080 94	
Regular supplies	1886	23	505		58,638 40	7 73	58,646 13	58,638 28		7 95
Do	1885			781 53		1,872 18	2,653 71	866 49		1,787 22
Do	1884			5,468 48			5,468 48		5,468 48	
Carried forward				9,415,001 70	27,874,867 19	1,292,940 31	38,582,800 20	31,995,856 36	939,677 35	5,647,275 49

\* And prior years.

† And prior years, transfer account.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1885.	Appropriations for the fiscal year ending June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments during the fiscal year ending June 30, 1886.	Amounts carried to the surplus fund June 30, 1886.	Balances of appropriations June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$9,415,001 70	\$27,874,867 19	\$1,292,940 31	\$38,582,809 20	\$31,095,856 36	\$939,677 35	\$5,647,275 49
Signal Service—Continued—										
Incidental expenses	1886	23	506		1,954 00		1,954 00	1,895 00		59 00
Do	1885			60 00		531 29	591 29			591 29
Do	1884			466 74			466 74		466 74	
Transportation	1886	23	506		35,505 00		35,505 00	27,246 74		8,258 26
Do	1885			6,852 50		4,292 92	11,145 42	828 44		10,316 98
Do	1884			14,588 10			14,588 10	1,011 38	13,576 72	
Barracks and quarters	1886	23	506		85,608 00	9 67	85,617 67	85,608 00		9 67
Do	1885					127 18	127 18			127 18
Do	1884			2,743 58			2,743 58	1,311 80	1,431 78	
Clothing and camp and garrison equipage	1886	23	506		2,873 89	11 87	2,885 76	2,873 89		11 87
Do	1885			40 99		389 08	430 07			430 07
Do	1884			17,900 68			17,900 68	4 63	17,896 05	
Medical department	1886	23	506		7,100 00		7,100 00	3,319 97		3,780 03
Do	1885			5,488 93			5,488 93	2,120 77		3,368 16
Do	1884			973 70			973 70	16 25	957 45	
Ordnance stores	1886	23	506		100 00		100 00	85 58		14 42
Establishing signal stations on island of Nantucket				40,000 00			40,000 00	40,000 00		
Observation and report of storms.	1886	23	504		246,000 00	93 89	246,093 89	195,500 00		50,593 89
Do	1885			64,438 82		3,075 24	67,514 06	45,438 82		22,075 24
Do	1884			9,922 47		5 58	9,928 05	471 94	9,456 11	
Do	1883					19,888 67	19,888 67		19,888 67	
Observation and exploration in the Arctic seas				1,592 00		289 71	1,881 71	1,250 00		631 71
Expenses of military convicts	1886	23	508		10,000 00		10,000 00	5,403 28		4,596 72
Do	1885			4,723 17			4,723 17	805 42		3,917 75
Do	1884			4,257 82			4,257 82		4,257 82	
Maintenance and repairs of military tele- graph lines	1886	23	504		24,000 00	5 23	24,005 23	23,797 92		207 31
Do	1885			1,959 91		1 15	1,961 06	1,881 19		79 87
Do	1884			1,448 21		33	1,448 54	4 00	1,444 54	
Do	1884			448 75			448 75	31 38		417 37
Do	1883					236 20	236 20		236 20	
Repairs of submarine cable, Block Island Bay		24	7		5,000 00		5,000 00	5,000 00		
Support of National Home for Disabled Vol- unteer Soldiers	1886	23	509		1,472,000 00		1,472,000 00	1,472,000 00		
Support of Soldiers' Home		R. S.	3689		244,077 87	23 90	244,101 77	244,101 77		

Soldiers' Home, permanent fund	22	585	446,320 97	245,436 98	691,757 95	161,900 00	529,857 95
Soldiers' Home, interest account	22	565	3,162 27	14,318 65	17,480 92	13,598 85	3,887 07
Capture of Jefferson Davis			2,089 38		2,089 38		2,089 38
Support of military prison, Fort Leavenworth, Kans	1886	23	508	91,167 76	91,167 76	85,367 76	5,800 00
Do	1885		7,204 08		2,550 85		9,754 93
Do	1884		1,348 32		1,348 32	1,348 32	
Military posts	23	504	125,024 16	165,000 00	290,028 07	220,000 00	70,028 07
Military post near northern boundary of Montana					25	25	25
Military posts for the protection of the Rio Grande frontier					67	67	67
Military post at Fort McKenney, Wyoming				206 00	206 00		206 00
Army and Navy hospital, Hot Springs, Ark	23	504		12,500 00	12,500 00	12,500 00	
Maintenance of Army and Navy hospital, Hot Springs, Ark	1886	23	508	19,000 00	19,000 00		19,000 00
Road from Fort Scott to national cemetery, Kansas			873 70		873 70		873 70
Road from Chattanooga to national cemetery, Tennessee			58 87		58 87		58 87
Road from Baton Rouge to national cemetery, Louisiana	23	507		6,000 00	6,000 00		6,000 00
Road from Marietta to national cemetery, Georgia	23	507		5,000 00	5,000 00		5,000 00
Road from Springfield to national cemetery, Missouri	23	507	20,000 00	5,000 00	25,000 00	21,450 00	3,550 00
Roads on Fort Leavenworth Military Reservation	23	508		10,000 00	10,000 00	10,000 00	
Monument, Baxter Springs Cemetery, Kansas	23	507		4,000 00	4,000 00	4,000 00	
Refunding to the citizens and State of California for expenses in suppressing Modoc Indian hostilities			298 51		298 51		298 51
Services and supplies of Montana volunteers in Nez Percé Indian war			807 00		807 00		807 00
Refund to State of Georgia for money expended in common defense in 1777			35,555 42		35,555 42	35,555 42	
Purchase of Fort Brown Reservation, Texas	23	507		160,000 00	160,000 00		160,000 00
Purchase of old Produce Exchange building and site, New York City	24	2		250,000 00	250,000 00	250,000 00	
Remodeling old Produce Exchange building, New York City	24	2		200,000 00	200,000 00	17,177 00	182,823 00
Claims of loyal citizens for supplies furnished during the rebellion			6,939 00		6,939 00		6,939 00
Awards for quartermaster's stores, &c., taken by the Army in Tennessee			130 00		130 00		130 00
Relief of Lady Franklin Bay expedition to the Arctic seas	23	267		161 00	161 00	161 00	
Carried forward			10,242,714 75	31,196,670 34	1,324,683 90	42,764,068 99	34,989,569 56
							1,010,637 75
							6,763,861 68

\* And prior years.

† And prior years, transfer account.

**BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.**

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$10,242,714 75	\$31,196,670 34	\$1,324,683 90	\$42,764,068 99	\$34,989,569 56	\$1,010,637 75	\$8,763,861 6
Relief of sufferers by loss of steamer J. Don Cameron		23	637		1,946 07		1,946 07	1,946 07		
Relief of Joseph W. Parish		24	1		58,341 85		58,341 85	58,341 85		
Relief of Thomas J. Jones		23	688		300 00		300 00	300 00		
Relief of the legal representatives of John Hatfield, deceased		24	30		650 00		650 00	650 00		
Relief of Frances C. Stewart, administratrix of Michael S. Stewart		24	31		3,160 50		3,160 50	3,160 50		
Relief of Lizzie D. Clarke, widow of Thomas L. Clarke		24	32		60,000 00		60,000 00	60,000 00		
Relief of Edward Fenlon		24	134		8,627 98		8,627 98	8,627 98		
Miscellaneous claims audited by Third Au- ditor				2,269 75			2,269 75			2,269 75
Funeral expenses of General U. S. Grant—										
Reimbursement to Quartermaster's De- partment		24	6		12,037 93		12,037 93	12,037 93		
Stenographer		24	6		195 00		195 00	195 00		
Telegrams		24	6		452 83		452 83	452 83		
Mileage		24	6		353 68		353 68	353 68		
Payment to undertaker		24	7		6,303 75		6,303 75	6,303 75		
Horses and other property lost in the mili- tary service	1882*			695 00		240 00	935 00	240 00		695 00
Do	1880*			127 06			127 06	127 06		
Do	1881*			278 00			278 00			278 00
Claims for quartermaster's stores and com- missary supplies.		24	2,99	2,743 59	530,109 40		532,852 99	506,770 43		26,082 56
Commutation of rations to prisoners of war in rebel States prior to July 1, 1881				27 50			27 50			27 50
Total Military establishment				10,248,855 65	31,879,149 33	1,324,923 90	43,452,928 88	35,649,076 64	1,010,637 75	6,793,214 49
NAVAL ESTABLISHMENT.										
Pay of the Navy		23	426	2,267,172 25	6,940,780 00	28,150 89	9,236,103 14	7,420,410 90		1,815,692 24
Do	1882*			324 61			324 61	174 85		149 76
Do	1879*			5 43			5 43			5 43
Do	1878*			369 66			369 66			369 66

Pay, miscellaneous	1886	23	426		375,000 00	3,852 55	378,852 55	346,306 91		32,545 64
Do.	1885			3,698 45		10,685 84	14,384 29	13,550 06		831 23
Do.	1884			553 66		4,266 36	4,820 02	4,820 02		
Do.	1883					10 72	10 72	10 72		
Do.	1882†					220 43	220 43		220 43	
Do.	1881			86 48		90	38 48			86 48
Contingent, Navy	1886	23	427		20,000 00		20,000 00	3,450 30		16,550 69
Do.	1885			3,334 26		3,662 39	6,696 65	1,993 36		4,703 29
Do.	1884			2,918 36		808 08	3,726 44	3,726 44		
Do.	1883†					227 98	227 98		227 98	
Pay of the Marine Corps.	1886	23	432	275,086 07	649,642 00	422 62	925,150 69	634,810 95		290,339 74
Do.	1879*			23 20			23 20			23 20
Provisions, Marine Corps	1886	23	432		60,000 00	9 60	60,009 60	60,009 51		69
Do.	1885			3,699 87		4 92	3,698 79	3,698 79		
Do.	1884			1,688 51		75	1,689 26		1,689 26	
Clothing, Marine Corps	1886	23	432		77,000 00	796 90	77,796 90	77,000 00		796 90
Do.	1885			42 28		2,584 72	2,627 00			2,627 00
Do.	1884			2,132 09		843 44	2,975 53		2,975 53	
Fuel, Marine Corps	1886	23	432		18,000 00	2,157 06	20,157 06	17,200 00		2,957 06
Do.	1885			2,830 73		712 66	3,543 39	1,087 60		2,455 79
Do.	1884			13 45			13 45		13 45	
Military stores, Marine Corps.	1886	23	432		9,786 50		9,786 50	9,750 00		36 50
Do.	1885			600 76		579 28	1,180 04	600 00		580 04
Do.	1884			705 35		33 23	738 53		738 53	
Transportation and recruiting, Marine Corps	1886	23	432		10,000 00	35 06	10,035 06	7,756 77		2,278 29
Do.	1885			32 80		577 12	609 92	456 81		153 11
Do.	1884			501 01		23 90	524 91	55 86	469 05	
Do.	1882†			5 00			5 00			5 00
Repairs of barracks, Marine Corps.	1886	23	432		14,500 00	474 50	14,974 50	14,974 05		45
Do.	1885			1,508 14		1 14	1,500 28	1,503 50		5 78
Do.	1884			259 06			259 06		259 06	
Forage for horses, Marine Corps.	1886	23	432		5,400 00	173 87	5,573 87	4,025 38		1,548 49
Do.	1885			2,272 33		648 43	2,920 81	128 94		2,791 87
Do.	1884			2,599 55			2,599 55		2,599 55	
Contingent, Marine Corps	1886	23	432		25,000 00	14 25	25,014 25	25,013 78		47
Do.	1885			39		12 70	13 00	13 09		
Do.	1884			1 05		113 43	114 48	114 48		
Do.	1882†			7 13			7 13	5 53		1 60
Do.	1881			177 04			177 04			177 04
Pay of professors and others, Naval Academy	1886	23	431		53,559 00		53,559 00	49,679 27		3,879 73
Do.	1885			2,704 60		100 21	2,804 81	40 56		2,764 25
Do.	1884			901 17			901 17		901 17	
Pay of watchmen, Naval Academy	1886	23	431		23,025 50		23,025 50	23,025 50		
Do.	1885			844 00		394 83	1,238 83			1,238 83
Pay of mechanics and others, Naval Academy	1886	23	431		14,576 95		14,576 95	14,576 95		543 36
Do.	1885			388 60		154 76	543 36			
Do.	1884			45			45		45	
Pay of steam employes, Naval Academy	1886	23	431		7,668 00		7,668 00	7,668 00		
Carried forward				2,577,431 79	8,303,937 95	62,455 57	10,943,825 31	8,747,638 88	10,094 51	2,186,001 92

\* Prior to July 1.

† And prior.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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NAVAL ESTABLISHMENT—continued.										
Brought forward.....				\$2,577,431 79	\$8,303,937 95	\$62,455 57	\$10,943,525 31	\$8,747,638 88	\$10,094 51	\$2,186,091 92
Pay of steam employes, Naval Academy.....	1885			269 50		190 82	460 32			460 32
Do.....	1884			95 74			95 74		95 74	
Repairs, Naval Academy.....	1886	23	431		21,000 00		21,000 00	21,000 00		
Do.....	1884			24 69			24 69		24 69	
Heating and lighting, Naval Academy.....	1886	23	431		17,000 00		17,000 00	17,000 00		
Library, Naval Academy.....	1886	23	431		2,000 00		2,000 00	2,000 00		
Do.....	1884			23			23		23	
Stationery, Naval Academy.....	1886	23	431		2,000 00		2,000 00	2,000 00		
Board of Visitors, Naval Academy.....	1886	23	431		1,500 00		1,500 00	1,500 00		
Do.....	1885					23 43	23 43			23 43
Do.....	1884			24 02			24 02		24 02	
Chemistry, Naval Academy.....	1886	23	431		2,500 00		2,500 00	2,500 00		
Do.....	1884			5 79			5 79		5 79	
Miscellaneous, Naval Academy.....	1886	23	431		34,600 00	70 49	34,670 49	34,670 49		
Do.....	1885					10 00	10 00			10 00
Do.....	1883			25			25			25
Stores, Naval Academy.....	1886	23	431		800 00		800 00	800 00		
Materials, Naval Academy.....	1886	23	431		1,000 00		1,000 00	1,000 00		
Ocean surveys, Navigation.....	1886	23	427		10,000 00	87 91	10,087 91	1,620 63		8,467 28
Do.....	1884			2,136 70			2,136 70		2,136 70	
Navigation and navigation supplies.....	1886	23	427		87,500 00	1,011 70	88,511 70	62,405 94		26,105 76
Do.....	1885			10,956 28		994 24	17,950 52	17,942 92		7 60
Do.....	1884			4,619 45			4,619 45	2,351 25	2,268 20	
Civil establishment, Navigation.....	1886	23	427		5,000 00	345 20	5,345 20	5,333 28		11 92
Do.....	1884			45 18			45 18		45 18	
Contingent, Navigation.....	1886	23	427		4,000 00	8 42	4,008 42	3,571 72		436 70
Do.....	1885			430 59		45 45	476 04	414 57		61 47
Do.....	1884			76 06			76 06	76 06		
Compass-testing house.....				7,000 00		377 67	7,377 67	7,370 47		7 20
Copper plate, Hydrographic Office.....	1883			984 16		2 80	986 96	986 96		
Survey of west coast of Mexico, Hydro- graphic Office.....				155 50		1 45	156 95	156 95		
Charts of Amazon and Madeira Rivers, Hy- drographic Office.....						75 30	75 30		75 30	
Miscellaneous expenses, new Naval Obser- vatory.....						1,424 60	1,424 60		1,424 60	
Site for new Naval Observatory.....						3,899 06	3,899 06		3,899 06	
Observation of transit of Venus.....				5,833 75			5,833 75	3,316 44		2,517 31
Velocity of light.....						63 50	63 50		63 50	

Ordnance and ordnance stores	1886	23	427		148,000 00	2,418 44	148,418 44	124,256 73		24,161 71
Do	1885			7,263 12		12,300 91	19,564 03	4,425 20		15,138 83
Do	1884			77 89		290 25	368 14	44 90	923 24	
Contingent, Ordnance	1886	23	428		3,000 00	73 11	3,073 11	2,937 16		135 95
Do	1885			61		9 09	7 30			2 40
Do	1884			177 33			177 33	177 33		
Civil establishment, Bureau of Ordnance	1886	23	428		5,000 00	116 48	5,116 48	5,113 31		3 17
Do	1885			3 47		4 69	8 16			8 16
Do	1884			5 24			5 24		5 24	
Repairs, Bureau of Ordnance	1886	23	428		15,000 00		15,000 00	8,663 89		6,336 11
Do	1885			5,485 48		27 82	5,513 30	3,290 36		2,222 94
Do	1884			63 15			63 15		63 15	
Torpedo Corps, Bureau of Ordnance	1886	23	428		60,000 00	91 35	60,091 35	47,548 39		12,542 96
Do	1885			6,162 67		252 73	6,415 60	4,856 74		1,558 86
Do	1884			1,214 43		7 63	1,222 06	48	1,221 58	
Ordnance materials, proceeds of sale				2,643 58		50	2,644 08	58 30		2,585 78
Breech-loading rifle cannon				80,000 00			80,000 00	22,472 32		57,527 68
Wire-wound guns				4,000 00			4,000 00	400 00		3,600 00
Torpedoes, Bureau of Ordnance	1884			100,000 00			100,000 00		100,000 00	
Testing American armor				25,000 00			25,000 00			25,000 00
Sale of small arms				231 81		1 10	232 91			232 91
Testing Clark's defective turrets				7,425 71		95	7,426 66	51 00		7,375 66
Steel rifled breech-loading guns	1885			729 51		283 06	1,012 57	43 79		968 78
Do	1884			28,238 36		3 49	28,241 85	24,826 07	3,415 78	
Steel cruisers, Construction and Repair				297,054 65		7,185 56	304,240 21	279,592 75		24,647 46
Steel cruisers, machinery				314,317 33			314,317 35	234,200 67		80,116 68
Steel cruisers, Equipment and Recruiting				19,058 11		989 16	20,047 27	16,011 46		4,035 81
Steel cruisers, Navigation				23,489 60		1 05	23,490 65	680 53		27,810 12
Steel cruisers, Ordnance				191,693 68		42,215 29	233,908 97	233,539 40		369 57
Completing U. S. S. Mohican						2 05	2 05			2 05
Care of monitors				5,000 00			5,000 00			5,000 00
Increase of the Navy, vessels authorized										
March 3	1885	23	433		1,895,000 00	506 35	1,895,506 35	40,854 45		1,854,651 90
Equipment of vessels	1886	23	428		800,000 00	3,988 12	803,988 12	643,990 89		159,997 23
Do	1885			67,877 79		5,882 32	73,760 11	73,249 36		510 75
Do	1884			3,287 35		161 32	3,448 67	3,447 58	1 09	
Contingent, Equipment and Recruiting	1886	23	428		15,000 00	4 85	15,004 85	11,989 09		3,015 76
Do	1885			17 00		7 94	24 94	24 92		02
Do	1884			620 64		443 95	1,064 59	1,064 59		
Do	1882*			58			58	53		
Do	1879*			2 64			2 64			2 64
Civil establishment, Equipment and Recruiting	1886	23	428		9,000 00	34	9,000 34	8,939 24		61 10
Do	1885			200 75		236 03	476 78			436 78
Do	1884			117 56			117 56		117 56	
Transportation and recruiting, Equipment and Recruiting	1886	23	428		30,000 00	223 22	30,223 22	18,406 88		11,816 34
Do	1885			78 56		578 94	657 50	394 14		263 36
Do	1884			4,937 39			4,937 39	4 40	4,932 99	
Carried forward				3,817,565 89	11,470,837 95	149,395 70	15,437,799 54	10,751,220 76	130,238 15	4,556,340 63

\* And prior.



*BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &c.—Continued.*

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
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NAVAL ESTABLISHMENT—continued.										
Brought forward				\$3,817,565 89	\$11,470,837 95	\$149,395 70	\$15,437,799 54	\$10,751,220 76	\$130,238 15	\$4,556,340 63
Maintenance of yards and docks.	1886	23	428		200,000 00	80 44	200,080 44	186,802 47		13,277 97
Do.	1885			7,019 30		296 41	7,315 71	5,919 15		1,396 56
Do.	1884			363 37			363 37	24 78	338 59	
Do.	1883			7 83			7 83		7 83	
Do.	1884									
Do.	1882*			96			96	96		
Civil establishment, Yards and Dochs.	1886	23	429		24,000 00	48	24,000 48	24,000 48		459 73
Do.	1885					459 73	459 73			
Do.	1884			110 05			110 05		110 05	
Contingent, Yards and Docks.	1886	23	429		20,000 00		20,000 00	5,301 30		14,698 70
Do.	1885			2,453 88		125 29	2,578 17	383 00		2,196 17
Do.	1884			2,588 58			2,588 58		2,588 58	
Naval stations and coal depot:										
Port Royal, S. C.				19,030 58		3 89	19,034 47	14,828 85		4,205-62
Isthmus of Panama.		21	448		200,000 00		200,000 00			200,000 00
Naval training stations:										
Coaster's Island Harbor, Rhode Island.	1886	23	496		25,000 00		25,000 00	19,536 05		5,463 95
Do.	1885			2,951 93		277 64	3,229 57	2,377 00		852 57
Do.	1884			156 57			156 57		156 57	
Naval War College	1886	23	496		8,000 00		8,000 00	7,787 90		212 10
Navy-yards:										
Brooklyn, N. Y.	1886	23	496		30,000 00		30,000 00			30,000 00
Do.	1885			45,228 97		80	45,229 77	45,229 77		
Washington, D. C.	1884			5,421 27			5,421 27	1,048 65	4,372 62	
Do.	1883*					1,048 65	1,048 65		1,048 65	
Mare Island, California	1886	23	496		276,000 00		323,904 32	256,115 19		67,789 13
Do.	1885			63,858 82			64,486 04	64,486 04		
Closed navy-yards and stations	1884			39 59			39 59		39 59	
Naval Asylum, Philadelphia, Pa.	1886					59,918 49	59,918 49	47,103 35		12,815 14
Do.	1885			13,758 55		6 08	13,764 63	10,641 00		3,123 63
Do.	1884			2,027 54			2,027 54		2,027 54	
Repairs and preservation at navy-yards	1886	23	497		125,000 00		125,009 06	121,657 21		3,351 85
Do.	1885			3,353 66		195 11	3,548 77	2,888 10		660 67
Do.	1884			744 44			744 44		744 44	
Enlistment bounties to seamen	1879†			8 33			8 33			8 33
Do.	1878†			100 00			100 00			100 00
Do.	1877†			33 35			33 35			33 35
Medical Department.	1886	23	429		60,000 00	4,792 42	64,792 42	49,269 88		15,522 54
Do.	1885			20,650 42		114 72	20,765 14	17,195 67		3,569 47

Do	1884			34 24	20	34 44	34 24	20	
Do	1883*				15			15	
Naval hospital fund	1886	23	429		4 92	30,004 92	30,001 93		2 99
Do	1885			25 79	80 83	106 62	89 20		17 42
Do	1884			13 77		13 77		13 77	
Do	(1)			116,863 95	64,325 90	181,189 85	35,819 12		145,370 73
Repairs, Medicine and Surgery	1886	23	429		10,000 00	3 00	10,003 00	9,125 75	877 25
Do	1885			1,273 02	35 34	1,308 36	843 00		465 36
Do	1884			550 71		550 71		550 71	
Contingent, Medicine and Surgery	1886	23	429		25,000 00	1 05	25,001 05	13,314 61	11,686 44
Do	1885			8,289 78	44 01	8,333 79	3,718 25		4,615 54
Do	1884			6,935 42		6,935 42	203 17	6,732 25	
Do	1882*			12 83		12 83	12 83		
Civil establishment, Medicine and Surgery	1885			422 67	46 13	468 80	123 54		345 26
Do	1884			110 91		110 91		110 91	
Provisions, Navy	1886	23	429		1,085,000 00	3,035 02	1,088,035 02	954,717 16	133,317 86
Do	1885			116,020 28	5,323 61	121,343 89	118,244 52		3,099 37
Do	1884			453 08	5 10	458 18	458 18		
Do	1883*				57 46	57 46		57 46	
Do	1879*			27 30		27 30			27 30
Clothing, Navy, Bureau of Provisions and Clothing				562,694 22	185,341 41	748,035 63	202,155 67		545,879 96
Small stores, Bureau of Provisions and Clothing				166,910 45	62,053 83	228,964 28	68,700 26		160,264 02
Contingent, Bureau of Provisions and Clothing	1886	23	429		50,000 00	8 15	50,008 15	39,667 51	10,340 64
Do	1885			6,524 12	447 42	6,971 54	4,039 10		2,032 44
Do	1884			2,333 74	50	2,334 24	54 39	2,279 85	
Do	1882*			30 20		30 20	30 20		
Civil establishment, Bureau of Provisions and Clothing	1886	23	429		6,000 00	40	6,000 40	5,998 91	1 49
Do	1885				61	61	61		
Do	1884			26		26		26	
Construction and Repair	1886	23	430		1,000,000 00	47,763 79	1,047,763 79	1,023,949 99	23,813 80
Do	1885			27,152 14	1,742 65	28,894 79	27,225 16		1,669 63
Do	1884			3,711 20	453 80	4,165 00	18 44	4,146 56	
Do	1883*				23	23		23	
Do	1882			512 17		512 17		512 17	
Construction and Repair, act June 14, 1878 (timber)				56,644 10		56,644 10			56,644 10
Civil establishment, Construction and Repair	1886	23	430		20,000 00	230 13	20,230 13	19,081 96	1,148 17
Do	1885			2,184 25	117 45	2,301 70	325 75		1,975 95
Do	1884			2,995 06		2,995 06		2,995 06	
Bureau of Steam Engineering, act June 14, 1878				21,731 68		21,731 68			21,731 68
Steam machinery	1886	23	430		950,000 00	13,680 38	963,680 38	708,863 97	254,816 41
Do	1885			118,217 58	6,769 61	124,987 19	83,804 57		41,182 62
Do	1884			4,375 04	21 33	4,396 37	1,940 73	2,455 64	
Carried forward				5,234,523 84	15,614,837 95	656,850 86	21,506,212 65	14,987,280 28	161,527 83
*And prior.									6,357,404 54

†Prior to July 1.

‡No year.

## BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1885, and of the APPROPRIATIONS, EXPENDITURES, &amp;c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1885.	Appropria- tions for the fiscal year end- ing June 30, 1886.	Repayments made during the fiscal year 1886.	Aggregate available for the fiscal year ending June 30, 1886.	Payments dur- ing the fiscal year ending June 30, 1886.	Amounts car- ried to the surplus fund June 30, 1886.	Balances of appropria- tions June 30, 1886.
		Vol.	Page or sec- tion.							
NAVAL ESTABLISHMENT—continued.										
Brought forward				\$5,234,523 84	\$15,614,837 95	\$656,850 86	\$21,506,212 65	\$14,987,280 28	\$161,527 83	\$6,357,404 54
Contingent Steam Engineering	1886	23	430		1,000 00		1,000 00			1,000 00
Do.	1884			1,000 00			1,000 00			1,000 00
Do.	1885			494 25			494 25		494 25	
Civil establishment, Steam Engineering	1886	23	430		10,000 00	345 21	10,345 21	9,345 21		1,000 00
Do.	1885			997 52		2 65	1,000 17			1,000 17
Do.	1884			968 05			968 05		968 05	
Prize money to captors				488,866 85			488,866 85	6,246 74		482,620 11
Double-turreted monitors		23	293		27,280 07	494 59	27,774 66	23,197 92		4,576 74
Machinery, double-turreted monitors				231,747 71			231,747 71	92,911 31		138,836 40
Extra pay to officers and men who served in the Mexican war		20	311		58,310 72	1,166 33	59,477 05	59,477 05		
Indemnity for lost clothing		R. S.	3689		956 95	1,149 00	2,105 95	2,105 95		
Indemnity for lost clothing prior to July 1, 1878				40 00			40 00			40 00
Indemnity for lost clothing prior to July 1, 1877				60 00			60 00			60 00
Indemnity for lost clothing prior to July 1, 1876				120 00			120 00			120 00
Bounty for destruction of enemy's vessels, act July 7, 1884				56,434 84		486 82	56,921 66	3,717 31		53,204 35
Bounty for destruction of enemy's vessels prior to July 1, 1878				17 45			17 45			17 45
Bounty for destruction of enemy's vessels prior to July 1, 1879				43 12			43 12			43 12
Bounty for destruction of enemy's vessels prior to July 1, 1878				71 11			71 11			71 11
Bounty for destruction of enemy's vessels prior to July 1, 1877				49 20			49 20	21 74		27 46
Destruction of clothing and bedding for sani- tary reasons						16 18	16 18		16 18	
Removal and burial of remains of Lieutenant DeLong and companions				15,782 59			15,782 59	387 88		15,394 71
Payment of Japanese award, act February 22, 1883				33,635 63			33,635 63	1,333 49		33,302 14
Relief of the children of O. H. Berryman and others				12,367 84			12,367 84			12,367 84
Relief of Lady Franklin Bay Expedition to the Arctic regions						1,245 42	1,245 42	978 59	266 83	

Reward for services for officers and crew of U. S. S. Rodgers			1,251 90			1,251 90			1,251 90
Expenses in connection with the Arctic Expedition			9,227 36			9,227 36	5,393 74		3,833 62
Reward for rescue of Lady Franklin Bay Expedition			25,000 00			25,000 00			25,000 00
Payment to owners of schooner Druid for damages by collision			11,519 88			11,519 88	11,201 43		318 45
Payment to owners of Japanese junk for damages by collision			1,973 84			1,973 84	1,973 84		
Payment of Messageries Maritimes Steamship Company for damages by collision			744 20			744 20	744 20		
Payment to Harlan & Hollingsworth Company, use of ship-yard, &c			67,987 00			67,987 00	67,987 00		
Payment to John Roach, use of ship-yard, &c			69,201 00			69,201 00	44,201 00		25,000 00
General account of advances			12,022,992 65	5,527,974 07		3,504,981 42	4,748,033 81		*1,243,052 39
Navy pension fund			360,187 00	420,000 00		780,187 00	360,187 00		420,000 00
Mileage, Navy, act of March 3, 1885			951 20			951 20			951 20
Steel cruisers, ordnance:									
Gun-carriages for the Chicago	24	7		10,000 00		10,000 00			10,000 00
Powder for the Boston	24	7		12,000 00		12,000 00			12,000 00
Labor	24	7		60,000 00		60,000 00	35,000 00		25,000 00
Freight and material	24	7		48,913 00		48,913 00	12,252 41		36,660 59
Foreign and domestic bills	24	7		37,294 84		37,294 84	37,289 24		5 60
Existing contracts	24	7		83,655 16		83,655 16	6,351 73		77,303 43
Total Naval establishment			4,602,270 73	15,964,248 09	6,609,731 13	27,176,250 55	20,517,618 87	163,273 14	6,495,358 54
RECAPITULATION.									
Treasury			15,763,282 27	32,269,383 80	3,177,933 62	51,210,599 69	37,118,062 70	537,988 87	13,554,548 12
Diplomatic			616,702 12	1,387,290 89	58,246 40	2,062,239 41	1,390,567 28	98,498 24	573,173 89
Judiciary			558,199 08	3,349,822 67	232,991 33	4,141,013 08	3,542,680 52	88,809 99	509,522 57
Customs			3,056,432 56	24,005,793 77	1,200,803 88	28,263,030 21	25,366,050 24	197,450 46	2,609,529 51
Interior (civil)			1,797,936 75	7,839,432 91	86,245 37	9,723,615 03	7,392,469 81	62,746 01	2,268,399 21
Internal revenue			933,372 50	4,478,623 09	47,784 62	5,450,780 21	4,161,104 52	177,832 88	1,120,842 81
Public debt (redemption)				205,216,709 36		205,216,709 36	205,216,709 36		
Public debt (interest)				50,580,145 97	2,815 48	50,582,961 45	50,582,961 45		
Interior (Indians)			13,974,280 28	7,754,345 62	224,803 04	21,953,428 94	6,323,961 21	178,652 29	15,450,815 44
Interior (pensions)			21,787,167 17	65,699,680 00	6,397,577 42	93,884,424 50	69,802,441 45	127,323 45	23,954,659 69
Military establishment			10,248,855 65	31,879,149 33	1,324,923 90	43,452,928 88	35,649,076 64	1,010,637 75	6,793,214 49
Naval establishment			4,602,270 73	15,964,248 09	6,609,731 13	27,176,250 55	20,517,618 87	163,273 14	6,495,358 54
Total			73,338,499 11	450,424,626 10	19,363,856 19	543,126,981 40	467,063,704 05	2,643,213 08	73,420,064 27

\* Prior to July 1.

† Debit balances.

*PUBLIC DEBT of the UNITED STATES OUTSTANDING June 30, 1886.*

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REPORT ON THE FINANCES.

	Receipts.	Redemptions.	Excess of receipts.	Excess of redemptions.	Outstanding.
Old debt.....					\$55,943 36
Treasury notes (pr or to 1846).....		\$100 00		\$100 00	84,046 99
Treasury notes, 1846.....					6,900 00
Treasury notes, 1847.....					600 00
Loan of 1847.....					1,250 00
Texas indemnity.....					20,000 00
Mexican indemnity.....					1,104 91
Bounty-land stock.....					7,575 00
Treasury notes, 1857.....					3,600 00
Loan of 1858.....					2,000 00
Loan of 1860.....					10,000 00
Treasury notes, March 2, 1861.....					4,400 00
Loan of 1861.....					8,000 00
Treasury notes (demand), 1861.....		505 00		505 00	57,445 00
Treasury notes (legal-tenders), 1862.....	\$63,000,000 00	63,000,000 00			346,681,016 60
Loan of July and August, 1861.....		99,250 00		99,250 00	266,328 55
Seven-thirties of 1861.....		50 00		50 00	58,835 34
Oregon war debt.....		100 00		100 00	3,950 00
Five-twenties of 1862.....		67,500 00		67,500 00	189,950 00
Temporary loan of 1862.....					13,012,420 23
Certificates of indebtedness, 1862.....					4,000 00
Fractional currency, 1862.....		10,088 36		10,088 36	15,330,021 52
One and two year notes, 1863.....		1,490 00			66,545 00
Compound-interest notes.....		5,560 00		5,560 00	197,170 00
Loan (1861s) of 1863.....		5,200 00		5,200 00	47,300 00
Ten-forties of 1864.....		14,250 00		14,250 00	84,100 00
Seven-thirties of 1864 and 1865.....		1,900 00		1,900 00	130,079 88
Five-twenties of June, 1864.....		4,300 00		4,300 00	51,846 00
Five-twenties of June, 1865.....		300 00		300 00	35,150 00
Coin certificates (gold), 1863.....	1,040,000 00	10,188,895 00		9,148,895 00	131,174,245 00
Consols of 1865.....		15,900 00		15,900 00	212,350 00
Consols of 1867.....		26,950 00		26,950 00	447,150 00
Consols of 1868.....		12,250 00		12,250 00	74,550 00
Three per cent. certificates.....					5,000 00
Navy pension fund.....					1,000,000 00
Funded loan, 1881.....		240,550 00		240,550 00	260,650 00
Certificates of deposits, 1872.....	47,635,000 00	58,920,000 00		11,285,000 00	13,500,000 00
Funded loan, 1891.....					250,000,000 00
Funded loan, 1907.....	39,850 00		\$39,850 00		797,759,700 00
Silver certificates.....	4,600,000 00	28,523,971 00		23,923,971 00	115,977,675 00

Refunding certificates .....		32,800 00		32,800 00	207,800 00
Loan of July 12, 1882 .....		44,041,800 00		44,041,800 00	151,392,000 00
Total .....	116,314,850 00	205,216,709 36	39,850 00	88,941,709 36	1,783,438,697 78
Amount of public debt outstanding June 30, 1886 .....					1,783,438,697 78
Deduct amount held for redemption of fractional currency, act of June 21, 1879 .....					8,375,934 00
Add Pacific Railroad bonds .....				64,623,512 00	1,775,062,763 78
Add discrepancy (1872) .....				250 00	64,623,762 00
Deduct certificates held as cash, viz:					1,839,686,525 78
Legal tenders .....				250,000 00	
Gold .....				55,129,870 00	
Silver .....				27,861,450 00	
Amount of public debt outstanding, as per public debt statement for the month of June, 1886 .....					83,241,320 00
					1,756,445,205 78

**PUBLIC DEBT of the UNITED STATES from 1791 to 1836, EMBRACING the ISSUE and REDEMPTION of the BONDED INDEBTEDNESS of the UNITED STATES for the PAYMENT of the REVOLUTIONARY DEBT (FOREIGN and DOMESTIC), MISSISSIPPI STOCK, LOUISIANA PURCHASE, UNITED STATES BANK STOCK, and SIX PER CENT. NAVY STOCK.**

For detailed statements of the principal of the debt, see "Statement of the Public Debt," issued by the Register's Office, as Treasury Department Executive Document No. 818, pages 55-70. The public debt, as stated in the table, page 146, Register's Report, 1835, for the 1791 *et sequitur*, is the unfunded amount of the indebtedness of the Government, and will therefore exhibit large discrepancies, year by year, with this table, which is the funded amount issued and paid of the obligations of the Government. Both statements, however, arrive at the same result in 1836, viz, \$272,793.02, being the amount of the debt then outstanding.]

Year.	Issued.	Discount.	Total.	Redemptions.	Excess of issues over redemptions.	Excess of redemptions over issues.	Principal of debt at the close of year.
1791	\$15,460,608 37		\$15,460,608 37	\$818,919 92	\$14,641,688 45		\$14,641,688 45
1792	5,332,101 91		5,332,101 91	1,979,799 94	3,352,301 97		17,993,990 42
1793	1,124,000 00		1,124,000 00	2,286,301 06		\$1,162,301 06	16,831,689 36
1794	4,600,000 00		4,600,000 00	2,157,448 63	2,442,551 37		19,274,240 73
1795	5,324,900 00		5,324,900 00	4,490,549 72	834,350 28		20,108,591 01
1796	320,000 00		320,000 00	1,819,372 75		1,499,372 75	18,609,218 26
1797	70,000 00	\$10,000 00	1,681,400 00	1,681,400 00		1,601,400 00	17,007,818 26
1798	230,000 00		230,000 00	305,539 55		75,539 55	16,932,278 71
1799	5,079,200 00		5,079,200 00	360,000 00	4,719,200 00		21,651,478 71
1800	1,852,900 00		1,852,900 00	600,000 00	1,252,900 00		22,904,378 71
1801	231,300 00		231,300 00	1,201,500 00		970,200 00	21,934,178 71
1802				2,482,394 92		2,482,394 92	19,451,783 79
1803				3,500,427 39		3,500,427 39	15,951,356 40
1804	11,250,000 00		11,250,000 00	1,926,200 00	9,323,800 00		25,275,156 40
1805				2,565,909 63		2,565,909 63	22,709,246 77
1806				1,450,800 00		1,450,800 00	21,258,446 77
1807	2,719,178 61		2,719,178 61	3,108,907 62		389,729 01	20,868,717 76
1808	5,434,723 21		5,434,723 21	2,535,106 57	2,899,616 64		23,762,334 40
1809				5,104,631 78		5,104,631 78	18,663,702 62
1810	2,750,000 00		2,750,000 00	1,346,456 96	1,403,543 04		20,067,245 66
1811				6,814,218 00		6,814,218 00	13,253,027 66
1812	15,583,020 58		15,583,020 58	1,588,199 97	13,994,820 61		27,247,848 27
1813	26,423,761 14	2,109,377 43	28,533,138 57	2,288,679 34	26,244,459 23		53,492,307 50
1814	23,377,826 00	2,982,477 20	26,360,303 20	6,099,036 05	20,261,267 15		73,753,574 65
1815	37,115,269 48	1,076,826 97	38,192,096 45	4,546,838 06	33,645,258 39		107,398,833 04
1816	11,990,121 00	682,689 88	12,672,810 88	11,560,812 85	1,111,998 03		108,510,831 07
1817	8,092,316 38		8,092,316 38	25,895,013 70		17,802,697 32	90,708,133 75
1818	25,281 21		25,281 21	6,401,006 36		6,375,725 15	84,332,408 60
1819	59,376 62		59,376 62	7,540,362 07		7,480,985 45	76,851,423 15
1820	3,240,742 73		3,240,742 73	3,253,641 92		12,899 19	76,838,523 96
1821	4,740,106 54		4,740,106 54	2,779,804 60	1,960,301 94		78,798,825 90
1822	58,962 32		58,962 32	2,165,934 74		2,106,972 42	76,691,853 48
1823	2,413 62		2,413 62	11,690 07		9,276 45	76,682,577 03
1824	8,855,370 34		8,855,370 34	8,119,278 62	736,091 72		77,418,668 75
1825	5,609,925 90		5,609,925 90	14,058,757 22		9,048,831 32	68,369,837 43

1826	1,539,336 16		1,539,336 16	7,000,404 42		5,461,068 26	62,908,769 17
1827				7,103,952 85		7,103,952 85	55,804,816 32
1828				5,961,349 33		5,961,349 33	49,843,468 99
1829				11,073,278 44		11,073,278 44	38,770,188 55
1830				12,422,713 29		12,422,713 29	26,317,475 26
1831				10,651,856 93		10,651,856 93	15,692,618 33
1832				5,993,646 44		5,993,646 44	9,693,971 89
1833				3,283,896 77		3,283,896 77	6,415,075 13
1834				2,424,253 11		2,424,253 11	3,990,822 01
1835				3,912,496 58		3,912,496 58	78,325 41
1836				47,667 86		47,667 86	*39,658 07
Total	208,492,742 12	6,861,371 48	215,354,113 60	215,323,455 53	138,824,148 82	138,793,490 75	

*Amount outstanding 1836	\$30,658 07	Forward	\$215,128 02
Add over-redemptions (Bayley, page 189)	44,175 46	Debt outstanding 1836, still unredeemed, viz:	
		Bayley, page 189, as above	\$1,907 20
Deduct short redemptions (Bayley, page 189)	\$46,221 01	Three per cent., 6 per cent., and deferred 6 per cent. (Bay-	
Outstanding (Bayley, page 189)	1,907 20	ley, page 110)	55,757 80
	48,128 21		57,665 00
	26,705 32	Correct amount outstanding 1836	272,793 02
Interest and reimbursement, domestic debt (unfunded)	133,841 55	Amount outstanding 1836, as per Register's Report, 1885, page 146	336,957 83
Three per cent., 6 per cent., and deferred 6 per cent. (unfunded)	42,231 32	Deduct interest (not included)	64,164 81
Interest on old funded debt (unfunded)	8,343 45		
Reimbursing registered debt (unfunded)	4,006 38	Corrected principal of debt outstanding January 1, 1837	272,793 02
Debt outstanding 1836, subsequently redeemed	215,128 02		



PRINCIPAL of the PUBLIC DEBT on the 1st of January of each year from 1837 to 1843, and on the 1st of July of each year from 1843 to 1886.

[For detailed statements of the principal of the public debt see "Statement of the Public Debt," issued by the Register's Office, as Treasurer Department Executive Document No. 818, pages 71-88.]

Year.	Received from loans.	No money received in the Treasury. Discounts, &c.	Net receipts, including discount, &c.	Redemptions.	Excess of net receipts.	Excess of redemptions.	Principal of debt.
1836	a\$272,793 02		a\$272,793 02		a\$272,793 02		a\$272,793 02
1837	2,992,989 15		2,992,989 15	\$21,822 91	2,971,166 24		3,243,959 26
1838	12,716,820 86		12,716,820 86	5,590,723 79	7,126,097 07		10,370,056 33
1839	3,857,276 21		3,857,276 21	10,718,153 53		\$6,860,877 32	3,509,179 01
1840	5,589,547 51		5,589,547 51	3,942,015 79	1,677,531 72		5,186,710 73
1841	13,659,317 38		13,659,317 38	5,315,712 19	8,343,605 19		13,530,315 92
1842	14,808,735 04		14,808,735 04	7,801,990 09	7,006,745 55		20,537,061 47
1843	12,479,768 36	b\$42,417 80	12,522,126 16	338,012 64	12,184,113 52		32,721,174 99
1844	1,877,181 35		1,877,181 35	11,158,450 85		9,281,269 50	23,439,905 49
1845				7,536,349 49		7,536,349 49	15,903,556 00
1846				375,100 04		375,100 04	15,528,455 96
1847	28,872,399 45	c23,289 86	28,895,689 31	5,596,067 65	23,299,621 66		38,828,077 62
1848	21,256,700 00		21,256,700 00	13,038,372 54	8,218,327 46		47,046,405 08
1849	28,588,750 00	d233,075 00	28,821,825 00	12,804,828 54	16,016,996 46		63,063,401 54
1850	4,045,950 00		4,045,950 00	3,655,035 14	390,914 86		63,454,316 40
1851	205,400 00	e5,303,573 92	5,506,973 92	654,951 45	4,852,022 47		68,306,338 87
1852	46,300 00		46,300 00	2,151,754 31		2,105,454 31	66,200,884 56
1853	16,350 00		16,350 00	6,412,574 01		6,396,224 01	59,804,660 55
1854	3,297 81	f9,951 67	13,249 48	17,574,144 76		17,560,895 28	42,243,765 27
1855	800 00		800 00	6,656,065 86		6,655,265 86	35,588,409 41
1856	200 00		200 00	3,614,618 66		3,614,418 66	31,974,080 75
1857	3,900 00		3,900 00	3,276,606 05		3,272,706 05	28,701,374 70
1858	23,717,300 00		23,717,300 00	7,505,250 82	16,212,049 18		44,913,423 88
1859	28,287,500 00		28,287,500 00	14,702,543 15	13,584,956 85		58,498,380 73
1860	20,776,800 00		20,776,800 00	14,431,350 00	6,345,450 00		64,843,830 73
1861	41,861,709 74	g2,019,776 10	43,881,485 84	18,142,000 00	25,738,585 84		90,582,416 57
1862	529,692,460 50		529,692,460 50	96,096,922 09	433,595,538 41		524,177,954 98
1863	776,682,361 57		776,682,361 57	181,086,635 07	595,595,726 50		1,119,774,681 48
1864	1,128,834,245 97	h45,060 00	1,128,879,245 97	432,822,014 03	696,057,231 94		1,815,830,913 42
1865	1,473,224,740 85	i4,234,599 38	1,476,459,340 23	607,361,241 68	869,098,098 55		2,684,923,011 97
1866	712,851,553 05	j971,247 00	711,880,306 05	620,263,249 10	91,617,056 95		2,776,546,068 92
1867	640,426,910 29		640,426,910 29	735,636,980 11		95,110,069 82	2,681,435,999 10
1868	625,111,433 20	k1,000,500 00	626,111,933 20	692,549,685 88		66,437,752 68	2,614,998,240 42
1869	238,678,081 06		238,678,081 06	11,000 00		23,235,637 25	2,591,762,609 17
1870	285,474,496 00		285,474,496 00	261,912,718 31		107,779,786 13	2,483,982,823 04
1871	268,810,131 49		268,810,131 49	393,254,282 13			2,353,211,332 32
				m36,343 54			
				399,545,278 67			

1872	305,047,054 00		305,047,054 00	405,007,307 54		99,960,253 54	2,253,251,078 78
1873	214,931,017 00		214,931,017 00	233,699,352 58		18,768,335 58	2,234,482,743 20
1874	439,272,535 46		439,272,535 46	422,065,060 23	17,207,475 23		2,251,600,218 43
1875	387,971,556 00		387,971,556 00	407,377,492 48		19,405,936 48	2,232,284,281 95
1876	397,455,808 00		397,455,808 00	449,345,272 80		51,889,464 80	2,180,394,817 15
1877	348,871,749 00		348,871,749 00	323,965,424 05	24,906,824 95		2,205,301,142 10
1878	404,581,201 00		404,581,201 00	353,676,944 90	50,904,256 10		2,256,205,398 20
1879	792,807,643 00		792,807,643 00	699,445,809 16	93,361,833 84		2,349,567,232 04
1880	211,814,103 00		211,814,103 00	432,590,280 41		220,778,177 41	2,128,791,054 63
1881	113,750,534 00		113,750,534 00	165,152,335 05		51,401,801 05	2,077,389,253 58
1882	120,915,724 00		120,915,724 00	271,646,299 55		150,700,575 55	1,926,688,678 03
1883	555,942,564 00		555,942,564 00	590,083,829 96		34,141,265 96	1,892,547,412 07
1884	206,877,886 00		206,877,886 00	260,520,690 50		53,642,804 50	1,838,904,607 57
1885	245,196,303 00		245,196,303 00	211,760,353 43	33,435,949 57		1,872,340,557 14
1886	116,314,850 00		116,314,850 00	205,216,709 36	39,850 00	88,941,709 36	1,783,438,697 78
Total	11,806,502,667 92	11,940,936 73	11,818,443,604 65	10,035,004,906 87	3,060,000,319 13	1,276,621,621 35	

a Principal of debt, as assumed, Finance Report, 1871, \$336,957.83; deduct items of interest not included, \$64,164.81; remainder, \$272,793.02. (See previous table, for explanation of this.)

b \$42,417.89, discount on loan of 1842.

c \$23,289.86, purloined Treasury notes twice redeemed.

d \$293,075, war bounty stock.

e \$5,000,000, Texan indemnity bonds; \$303,573.92, Mexican bonds.

f \$9,900, war bounty stock; \$51.67, interest on old debt—repayments.

g \$2,019,776.10, discount on bonds of February 8, 1861.

h \$45,000 seven-thirty notes of 1861, returned by Treasurer as not issued, and canceled.

i \$4,204,699.38, discount on loan of July and August, 1861; \$30,000, bonds issued in lieu of bonds stolen, Plainfield Bank of New Jersey.

Premiums of five-twenty bonds of 1863, erroneously included	\$995,247
Old demand notes, stolen and recirculated	\$18,000
Legal-tender notes, stolen and recirculated	6,000
	24,000
Net amount erroneously included	971,247
k Navy pension fund, \$1,000,000; lost note of 1860, \$500.	
l \$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1864.	
m Part of principal, certificates of indebtedness	\$36,483 54
Deduct excess of expenditures, two-year notes of 1863	140 00
	36,343 54

*EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS,  
for the fiscal year ending June 30, 1886.*

Portland, Me.	\$84,717 52	
Belfast, Me.	3,384 58	
York, Me.	271 44	
Bangor, Me.	12,822 66	
Aroostook, Me.	10,571 02	
Passamaquoddy, Me.	16,219 38	
Machias, Me.	2,181 49	
Saco, Me.	822 88	
Wiscasset, Me.	2,679 66	
Frenchman's Bay, Me.	4,500 12	
Castine, Me.	5,299 78	
Waldoborough, Me.	6,967 95	
Bath, Me.	8,548 71	
Kennebunk, Me.	457 71	
Portsmouth, N. H.		\$159,424 91
Vermont, Vt.		8,677 51
New Bedford, Mass.	3,647 43	50,964 84
Fall River, Mass.	3,340 40	
Gloucester, Mass.	12,928 78	
Edgartown, Mass.	2,568 61	
Salem, Mass.	7,808 42	
Plymouth, Mass.	2,441 77	
Nantucket, Mass.	724 14	
Barnstable, Mass.	6,523 22	
Newburyport, Mass.	2,434 09	
Marblehead, Mass.	2,315 17	
Boston, Mass.	676,575 90	
Newport, R. I.	3,865 00	721,807 93
Bristol, R. I.	1,394 64	
Providence, R. I.	19,808 23	
New Haven, Conn.	20,324 56	25,067 87
Fairfield, Conn.	1,526 83	
Middletown, Conn.	5,653 45	
New London, Conn.	3,954 67	
Stonington, Conn.	1,251 83	
Dunkirk, N. Y.	2,422 48	32,711 84
Buffalo, N. Y.	72,153 02	
Albany, N. Y.	10,961 59	
Niagara, N. Y.	40,010 02	
Oswegatchie, N. Y.	20,873 45	
New York, N. Y.	2,667,263 95	
Oswego, N. Y.	45,787 61	
Sag Harbor, N. Y.	1,054 34	
Champlain, N. Y.	27,071 76	
Genesee, N. Y.	22,547 11	
Port Jefferson, N. Y.	18 75	
Cape Vincent, N. Y.	13,473 18	2,923,737 26
Newark, N. J.	2,743 65	
Bridgeton, N. J.	291 75	
Perth Amboy, N. J.	6,503 11	
Little Egg Harbor, N. J.	1,650 50	
Great Egg Harbor, N. J.	1,785 00	
Burlington, N. J.	104 13	13,078 14
Erie, Pa.	5,097 77	
Pittsburgh, Pa.	22,965 79	
Philadelphia, Pa.	418,503 14	446,566 70
Delaware, Del.		7,969 54
Baltimore, Md.	287,546 17	
Annapolis, Md.	1,697 45	
Eastern, Md.	2,607 72	291,851 34
Georgetown, D. C.		5,014 09
Yorktown, Va.	7,597 22	
Petersburg, Va.	3,050 26	
Tappahannock, Va.	1,224 86	
Norfolk, Va.	15,188 23	
Richmond, Va.	6,604 92	
Alexandria, Va.	1,616 93	
Cherrystone, Va.	3,100 60	38,413 02
Waxelizing, W. Va.		920 63
Beaufort, N. C.	2,717 31	
Pamlico, N. C.	4,780 06	
Wilmington, N. C.	11,151 54	
Albemarle, N. C.	2,522 60	21,171 51
Carried forward		4,746,877 23

*EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS,  
for the fiscal year ending June 30, 1886—Continued.*

Brought forward .....		\$4,746,877 23
Beaufort, S. C. ....	\$6,312 53	
Georgetown, S. C. ....	1,857 67	
Charleston, S. C. ....	16,851 69	
		25,021 89
Brunswick, Ga. ....	6,539 16	
Savannah, Ga. ....	20,143 49	
Saint Mary's, Ga. ....	1,753 37	
Atlanta, Ga. ....	1,118 99	
		29,555 01
Saint Mark's, Fla. ....	57 52	
Apalachicola, Fla. ....	3,133 19	
Saint John's, Fla. ....	3,680 45	
Fernandina, Fla. ....	3,643 22	
Key West, Fla. ....	41,773 72	
Pensacola, Fla. ....	16,814 03	
Saint Augustine, Fla. ....	2,244 30	
		71,396 43
Mobile, Ala. ....		20,831 02
Pearl River, Miss. ....	6,509 55	
Natches, Miss. ....	96 23	
Vicksburg, Miss. ....	759 26	
		7,365 04
Teche, La. ....	5,224 69	
New Orleans, La. ....	214,861 24	
		220,085 93
Corpus Christi, Tex. ....	26,937 40	
Brazos de Santiago, Tex. ....	38,180 77	
Galveston, Tex. ....	47,713 15	
Paso del Norte, Tex. ....	35,688 38	
Saluria, Tex. ....	17,114 99	
		165,634 69
Memphis, Tenn. ....	1,715 66	
Chattanooga, Tenn. ....	618 09	
Nashville, Tenn. ....	446 27	
		2,780 02
Paducah, Ky. ....	342 46	
Louisville, Ky. ....	14,113 00	
		14,455 46
Miami, Ohio. ....	7,402 76	
Cincinnati, Ohio. ....	46,856 61	
Cuyahoga, Ohio. ....	22,432 40	
Sandusky, Ohio. ....	3,471 20	
		80,212 97
Huron, Mich. ....	37,858 76	
Superior, Mich. ....	8,112 50	
Detroit, Mich. ....	55,202 96	
Michigan, Mich. ....	6,135 38	
		107,309 60
Evansville, Ind. ....	1,055 76	
Indianapolis, Ind. ....	6,735 98	
		7,791 74
Galena, Ill. ....	854 33	
Cairo, Ill. ....	174 07	
Chicago, Ill. ....	138,022 14	
		139,050 54
La Crosse, Wis. ....	1,334 82	
Milwaukee, Wis. ....	13,193 55	
		14,528 37
Minnesota, Minn. ....	29,236 18	
Duluth, Minn. ....	7,337 49	
		36,573 67
Dubuque, Iowa. ....	346 65	
Burlington, Iowa. ....	458 34	
		804 99
Kansas City, Mo. ....	4,914 97	
Saint Joseph, Mo. ....	3,568 46	
Saint Louis, Mo. ....	57,607 94	
		66,091 37
Puget Sound, Wash. Ter. ....		26,128 02
Montana and Idaho. ....		2,222 11
Alaska, Alaska. ....		12,784 00
Denver, Col. ....		4,639 46
Oregon, Oreg. ....	12,151 98	
Southern, Oreg. ....	2,945 40	
Willamette, Oreg. ....	23,930 77	
Yaquina, Oreg. ....	1,240 00	
		40,268 15
Omaha, Nebr. ....		864 65
Wilmington, Cal. ....	10,333 21	
San Francisco, Cal. ....	356,810 86	
Carried forward .....	367,144 07	5,843,272 36

*EXPENSES for COLLECTING the REVENUE from CUSTOMS, by DISTRICTS for the fiscal year ending June 30, 1886—Continued.*

Brought forward .....	\$367, 144 07	\$5, 843, 272 36
San Diego, Cal .....	7, 974 35	
Humboldt, Cal .....	3, 605 16	
		378, 723 58
Amount paid by disbursing agents for salaries, &c .....	162, 123 03	
Contingent expenses and fees in customs cases .....	10, 980 13	
Transportation .....	763 38	
Miscellaneous, rent, stationery, &c .....	31, 750 19	
		205, 616 73
Total net expenditures .....		6, 427, 612 67

*EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE for the fiscal year ending June 30, 1886, EMBRACING SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUBORDINATE OFFICERS.*

Alabama .....		\$20, 874 93
Arkansas .....		25, 336 11
Colorado .....		14, 767 15
Connecticut .....		22, 137 43
California, first district .....	\$44, 490 62	
fourth district .....	25, 705 94	
		70, 196 56
Delaware .....		11, 475 28
Florida .....		12, 468 27
Georgia .....		61, 329 98
Illinois, first district .....	54, 877 46	
second district .....	11, 510 66	
fourth district .....	15, 759 26	
fifth district .....	70, 719 10	
eighth district .....	24, 874 57	
thirteenth district .....	19, 369 39	
		197, 110 54
Indiana, sixth district .....	40, 895 73	
seventh district .....	25, 250 47	
tenth district .....	514 36	
eleventh district .....	12, 731 01	
		79, 391 57
Iowa, second district .....	25, 355 67	
third district .....	9, 439 23	
fourth district .....	7, 260 88	
		42, 055 83
Kansas .....		17, 470 31
Kentucky, second district .....	79, 269 30	
fifth district .....	185, 488 19	
sixth district .....	72, 116 31	
seventh district .....	91, 425 98	
eighth district .....	61, 762 06	
		490, 056 84
Louisiana .....		26, 395 98
Maine .....		9, 816 77
Massachusetts, third district .....	50, 147 49	
tenth district .....	13, 766 03	
		63, 913 52
Maryland .....		74, 039 84
Montana .....		15, 548 48
Missouri, first district .....	46, 553 62	
fourth district .....	12, 673 19	
fifth district .....	206 01	
sixth district .....	36, 542 91	
		95, 975 73
Minnesota .....		18, 831 22
Michigan, first district .....	27, 250 77	
fourth district .....	9, 712 13	
		36, 962 90
Mississippi .....		14, 939 17
New York, first district .....	44, 710 96	
second district .....	30, 537 00	
third district .....	49, 814 94	
fourteenth district .....	19, 355 08	
fifteenth district .....	17, 201 13	
twenty-first district .....	25, 139 74	
twenty-eighth district .....	38, 294 56	
		225, 053 41
New Jersey, first district .....	11, 188 54	
third district .....	16, 557 03	
fifth district .....	29, 126 64	
		56, 872 21
Nevada .....		9, 958 28
Nebraska .....		26, 265 72
Carried forward .....		1, 739, 244 03

*EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE,  
&c.—Continued.*

Brought forward.....		\$1,739,244 03
New Mexico.....		11,892 15
New Hampshire.....		9,370 77
North Carolina, fourth district.....	\$36,825 91	
fifth district.....	51,759 48	
sixth district.....	112,657 88	
		201,243 27
Ohio, first district.....	73,279 44	
sixth district.....	27,605 74	
tenth district.....	22,878 02	
eleventh district.....	24,142 58	
eighteenth district.....	27,562 28	
		175,468 06
Oregon.....		15,199 85
Pennsylvania, first district.....	53,279 41	
ninth district.....	50,896 58	
twelfth district.....	27,603 67	
nineteenth district.....	15,403 07	
twenty-second district.....	71,556 09	
twenty-third district.....	27,598 73	
		246,337 55
Rhode Island.....		8,166 58
South Carolina.....		26,042 84
Tennessee, second district.....	26,198 28	
fifth district.....	57,790 56	
		83,988 84
Texas, first district.....	11,880 56	
third district.....	12,838 85	
fourth district.....	15,707 00	
		40,426 41
Virginia, second district.....	42,783 41	
fourth district.....	36,990 23	
sixth district.....	48,065 09	
		127,838 73
Vermont.....		6,703 16
West Virginia.....		29,060 22
Wisconsin, first district.....	26,681 18	
second district.....	7,453 21	
third district.....	12,862 55	
sixth district.....	9,508 59	
		56,505 53
From which deduct repayment Idaho.....		2,777,487 99
		1,088 49
		2,776,399 50
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. (unclassified by districts).....		724,985 33
Paid for salaries of agents and subordinate officers, &c. (unclassified by districts).....		47,386 30
Paid for transportation.....		7,454 39
Paid for telegraphing.....		699 44
Paid for miscellaneous.....		21,754 40
Total.....		3,578,679 43

*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.
<b>MOBILE, ALA.</b>		<b>SAN FRANCISCO, CAL.—continued.</b>	
1 collector (salary, commissions, fees, &c.)	\$2,356 00	4 examiners, \$2,000	\$8,000 00
1 special deputy and cashier	1,800 00	14 clerks, \$1,800	25,200 00
1 deputy collector and clerk	1,600 00	9 clerks, \$1,600	13,391 58
1 marine clerk	1,400 00	2 examiners, \$1,600	2,052 19
1 messenger	730 00	1 clerk	1,500 00
1 machinist, \$70 per month	840 00	3 clerks, \$1,400	4,200 00
1 wheelman, \$40 per month	480 00	8 storekeepers, \$1,400	11,200 00
1 coal-passer, \$40 per month	480 00	28 inspectors, \$4 per day	40,800 00
1 deck-hand, \$40 per month	480 00	5 clerks, \$1,200	6,000 00
1 inspector and acting appraiser, \$3.50 per day	1,277 50	4 samplers, \$1,200	4,800 00
4 day inspectors, \$3 per day	4,380 00	16 assistant weighers, \$1,200	19,200 00
2 night inspectors, \$2 per day	1,460 00	2 foreman laborers, \$1,100	2,200 00
	17,283 50	15 inspectors, \$3 per day	16,425 00
2 janitors, \$500 each, paid from appropriation for "pay of assistant custodians and janitors"	1,000 00	25 night inspectors, \$3 per day	27,375 00
<b>Total</b>	<b>18,283 50</b>	1 messenger	1,000 00
<b>ALASKA.</b>		1 messenger	900 00
1 collector (salary, fees, and commissions)	2,944 07	1 assistant gauger	900 00
1 special deputy collector	1,200 00	1 inspectress, \$3 per day	1,095 00
4 deputy collectors, \$1,500	4,500 00	1 messenger	840 00
1 deputy collector at Juneau, established March 13, 1886	454 17	2 boatmen, \$840	1,680 00
1 inspector afloat, July 1 to Dec. 18, 1885	786 00	25 laborers, \$840	21,000 00
1 inspector afloat, February 19 to June 30, 1886	396 00	4 watchmen, \$780	3,120 00
1 inspector afloat, May 28 to June 30, 1886	102 00	3 messengers, \$720	2,160 00
1 inspector, July 1, 1885, to November 17, 1885	420 00	2 appraisers, \$3,625	7,250 00
1 inspector, December 19, 1885, to March 12, 1886	252 00	2 assistant appraisers, \$2,500	5,000 00
1 temporary inspector, 2 days	6 00	1 surveyor	5,000 00
2 watchmen, \$3 per diem	189 00	1 deputy surveyor	3,625 00
1 janitor	360 00	1 clerk	1,600 00
<b>Total</b>	<b>11,609 24</b>	1 messenger	720 00
<b>HUMBOLDT, CAL.</b>		1 naval officer	5,000 00
1 collector	2,840 39	1 deputy naval officer	3,125 00
1 inspector	318 00	2 clerks, \$1,800	3,600 00
1 inspector (temporary)	166 00	5 clerks, \$1,600	8,000 00
<b>Total</b>	<b>3,324 39</b>	1 clerk	1,400 00
<b>SAN DIEGO, CAL.</b>		1 clerk	1,200 00
1 collector	3,000 00	1 messenger	1,000 00
1 deputy collector	1,400 00	1 doorkeeper	840 00
1 inspector	1,095 00	<b>Total</b>	<b>298,051 96</b>
1 inspector at boundary line	1,095 00	<b>WILMINGTON, CAL.</b>	
1 inspector (temporary)	360 00	1 collector	3,000 00
1 boatman (new office)	181 67	1 deputy collector	1,500 00
1 janitor	96 00	1 inspector	1,095 00
<b>Total</b>	<b>7,233 67</b>	1 inspector	1,000 00
<b>SAN FRANCISCO, CAL.</b>		1 inspector (11 months)	1,336 00
1 collector	7,000 00	1 inspector (1 month)	93 00
1 auditor	3,800 00	1 inspector (1 month)	93 00
3 deputy collectors, \$3,625	10,875 00	1 inspector (temporary)	687 00
1 cashier, \$3,200	3,178 19	1 inspector (temporary)	639 00
1 chief adjuster	2,800 00	1 inspector (temporary)	564 00
2 clerks, \$2,000	4,000 00	1 inspector (temporary)	372 00
1 gauger	2,000 00	1 inspector (temporary)	225 00
1 weigher and measurer	2,000 00	1 inspector (temporary)	132 00
		1 inspector (temporary)	126 00
		1 inspector (temporary)	80 00
		1 inspector (temporary)	78 00
		1 inspector (temporary)	60 00
		1 inspector (temporary)	42 00
		1 inspector (temporary)	33 00
		<b>Total</b>	<b>11,165 00</b>
		<b>DENVER, COLO.</b>	
		1 surveyor (salary, commissions, and fees)	2,359 27
		1 deputy surveyor	1,092 00
		1 janitor	72 00
		<b>Total</b>	<b>3,523 27</b>
		<b>FAIRFIELD, CONN.</b>	
		1 collector (salary and commissions)	832 18

## NUMBER OF PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>FAIRFIELD, CONN.—continued.</b>		<b>APALACHICOLA, FLA.</b>	
1 deputy inspector, weigher, measurer, and gauger	\$1,200 00	1 collector	\$1,062 04
1 temporary night inspector when required, \$2.50 per night	17 50	1 deputy collector	30 00
Total	2,049 68	1 deputy collector and inspector	1,095 00
<b>MIDDLETOWN, CONN.</b>		1 inspector	725 50
1 collector (commissions, fees, &c.)	3,100 00	1 weigher and gauger	39 00
1 deputy collector (special)	1,600 00	1 messenger	45 00
1 deputy collector and inspector	1,200 00	Total	2,996 54
2 clerks, \$1,000	2,000 00	<b>FERNANDINA, FLA.</b>	
1 laborer	366 00	1 collector (salary, commissions, and fees)	1,190 00
1 storekeeper	7 69	1 deputy collector	1,095 00
Total	8,273 69	1 inspector	720 00
<b>NEW HAVEN, CONN.</b>		2 boatmen (5 months), \$300	250 00
1 collector	3,431 25	1 boatman (7 months), \$300	175 00
1 deputy collector	1,600 00	1 boatman	480 00
1 deputy collector	1,200 00	Total	3,910 00
2 inspectors and clerks, \$1,095	2,190 00	<b>KEY WEST, FLA.</b>	
2 weighers and gaugers, \$1,095	2,190 00	1 collector (salary, commissions, fees, &c.)	4,872 83
4 inspectors, \$1,095	4,380 00	1 deputy collector	2,496 02
1 night inspector	912 50	1 deputy collector and inspector	1,200 00
1 messenger	500 00	3 deputy collectors and inspectors, \$547.50	1,642 50
1 boatman	400 00	1 clerk	1,596 72
1 janitor	500 00	1 clerk	1,484 47
1 night watchman, from January 12 to June 30, 1886	340 00	1 clerk	1,398 40
1 fireman	486 00	2 clerks, \$1,200	1,998 90
Total	18,129 75	1 chief inspector	1,277 50
<b>NEW LONDON, CONN.</b>		11 inspectors, \$1,095	6,420 00
1 collector (fees, commissions, &c.)	853 04	1 chief night inspector	1,087 50
1 deputy collector	1,600 00	2 special inspectors, \$1,095	2,190 00
3 inspectors, \$3 per day	2,208 00	3 night inspectors, \$912.50	2,582 50
1 janitor	500 00	1 examiner leaf tobacco	1,460 00
Total	5,161 04	1 storekeeper	1,400 00
<b>STONINGTON, CONN.</b>		1 assistant storekeeper	472 83
1 collector	150 00	1 messenger	730 00
1 deputy collector	500 00	1 watchman	730 00
1 deputy collector	400 00	4 boatmen, \$400	1,600 00
1 inspector	300 00	4 boatmen, \$300	756 00
Total	1,350 00	Total	37,396 17
<b>WILMINGTON, DEL.</b>		<b>PENSACOLA, FLA.</b>	
1 collector	1,754 90	1 collector	3,000 00
1 special deputy collector	1,595 69	1 special deputy collector	1,600 00
1 deputy collector	500 00	1 deputy collector and clerk	1,200 00
2 inspectors, \$1,003.75	2,007 50	1 clerk	1,000 00
1 inspector	602 25	6 inspectors, \$1,095	6,570 00
4 boatmen, \$300	1,200 00	2 night watchmen, \$730	1,460 00
1 boatman	295 90	1 messenger	600 00
Total	7,956 24	1 janitor (9 months and 26 days)	411 63
<b>GEORGETOWN, D. C.</b>		6 boatmen, \$420	2,520 00
1 collector	1,585 58	1 boatman (1 month and 16 days)	46 51
1 deputy collector	1,600 00	Total	18,408 14
1 inspector	1,095 00	<b>SAINT AUGUSTINE, FLA.</b>	
1 inspector	360 00	1 collector	500 00
Total	4,640 58	2 deputy collectors, \$480	960 00
<b>SAINT JOHN'S, FLA.</b>		2 boatmen, \$240	480 00
1 collector (salary, commissions, and fees)	1,187 61	1 boatman	180 00

\*A clerk who had been storekeeper was still employed as storekeeper and paid at the rate of \$100 per annum, but the Department deducted \$75 for three quarters of the year.



## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAINT JOHN'S, FLA.—continued.		CHICAGO, ILL.—continued.	
1 deputy collector and inspector	\$1,095 00	1 deputy collector and clerk	\$2,200 00
1 deputy collector and inspector	492 75	1 deputy collector and clerk	1,600 00
1 inspector	1,095 00	1 deputy, South Chicago	221 18
1 messenger	300 00	1 auditor	2,375 30
1 boatman (6 months)	120 00	1 cashier	2,200 00
Total	4,290 36	1 confidential secretary	2,200 00
SAINT MARK'S, FLA.		2 clerks, \$1,800	3,600 00
1 collector (at \$500 and fees)	140 87	1 clerk	1,700 00
1 special deputy and inspector	1,460 00	4 clerks, \$1,600	6,400 00
1 inspector	1,095 00	2 clerks, \$1,500	3,000 00
1 inspector	492 75	3 clerks, \$1,400	4,200 00
4 temporary inspectors	83 00	1 clerk	1,351 52
1 boatman	600 00	1 clerk	1,300 00
Total	3,871 62	1 clerk	1,228 87
ATLANTA, GA.		2 clerks, \$1,200	2,400 00
1 surveyor (salary and commissions)	1,031 96	1 clerk	1,199 49
1 deputy without compensation		1 clerk	1,075 59
Total	1,031 96	1 clerk	986 33
BRUNSWICK, GA.		1 clerk	840 17
1 collector	2,375 62	2 examiners, \$2,000	4,000 00
2 deputy collectors and inspectors,		1 examiner	1,800 00
\$1,095	2,190 00	1 examiner	1,600 00
1 inspector	1,095 00	1 examiner	1,400 00
1 inspector from March 2*	363 00	1 assistant examiner	1,095 00
4 boatmen, \$300	1,200 00	1 chief weigher	804 17
1 boatman to March 2	201 61	1 assistant weigher	1,460 00
Total	7,425 23	1 assistant weigher	1,260 00
SAINT MARY'S, GA.		1 gauger	1,460 00
1 collector (fees, salary, &c)	599 05	1 special inspector	1,384 00
1 deputy collector	900 00	2 inspectors, \$1,460	2,920 00
1 boatman	300 00	7 inspectors, \$1,277.50	8,942 50
Total	1,799 05	1 inspector	1,260 00
SAVANNAH, GA.		1 inspector	1,242 50
1 collector	3,417 50	1 inspector	1,225 00
1 special deputy collector	2,000 00	12 inspectors, \$1,095	13,140 00
1 deputy collector	300 00	1 inspector	1,089 00
3 clerks, \$1,500	4,500 00	1 inspector	1,083 00
1 messenger	720 00	1 inspector	1,080 00
2 inspectors, \$1,460	2,920 00	1 inspector	1,065 00
3 inspectors, \$1,095	3,285 00	3 inspectors, \$672	2,016 00
1 inspector (temporary)	30 00	1 inspector	543 00
1 night inspector	730 00	1 inspector	519 00
1 night inspector	216 00	2 storekeepers, \$1,100	2,200 00
3 boatmen, \$600	1,800 00	1 storekeeper	1,061 67
1 boatman	360 00	1 storekeeper	526 05
1 storekeeper	514 08	1 storekeeper	468 90
Total	20,792 58	2 watchmen, \$791.50	1,583 00
CAIRO, ILL.		1 watchman	464 00
(No returns; office discontinued.)		1 opener and packer	912 50
CHICAGO, ILL.		1 opener and packer	850 00
1 collector	7,000 00	1 opener and packer	730 00
1 appraiser	3,000 00	1 messenger	840 00
1 surveyor at Michigan City	350 00	1 messenger	741 41
1 deputy collector and clerk	3,000 00	1 messenger	723 58
1 deputy collector and clerk	2,792 10	1 messenger	730 00
1 deputy collector and clerk	2,500 00	4 laborers, \$626	2,504 00
		2 laborers, \$624	1,248 00
		1 laborer	600 00
		1 laborer	440 00
		Total	127,741 83
		GALENA, ILL.	
		1 surveyor (salary and fees)	377 35
		1 deputy surveyor and clerk	500 00
		Total	877 35
		EVANSVILLE, IND.	
		1 surveyor (salary, fees, and commis-	518 70
		sions)	800 00
		1 special deputy	600 00
		1 janitor	600 00
		1 night watchman	600 00

\* March 2, 1886, an additional inspector was allowed and the number of boatmen decreased 1, making 4 boatmen instead of 5.

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued. 4

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
EVANSVILLE, IND.—continued.		NEW ORLEANS, LA.—continued.	
1 engineer, 7 months, at \$60 .....	\$420 00	1 superintendent of warehouses, at \$1,800 .....	\$1,482 07
Total .....	2,938 70	1 clerk and storekeeper, at \$1,800 .....	317 87
INDIANAPOLIS, IND.		4 storekeepers, at \$1,460 .....	4,558 62
1 surveyor (salary, &c.) .....	3,134 08	1 weigher, at \$1,800 .....	1,384 24
1 deputy surveyor and clerk .....	821 10	6 assistant weighers, at \$1,200 .....	7,196 59
1 inspector .....	1,095 00	1 gauger .....	1,500 00
1 opener and packer .....	600 00	1 marker .....	600 04
Total .....	5,650 18	1 inspector, at \$4 per diem .....	1,460 00
BURLINGTON, IOWA.		21 inspectors, at \$3 per diem .....	22,236 00
1 surveyor (salary, fees, and commissions) .....	506 90	10 inspectors, at \$2.25 per diem .....	8,131 50
DUBUQUE, IOWA.		1 inspectress, at \$2 per diem .....	212 00
1 surveyor (salary, fees, and commissions) .....	438 00	1 captain of night inspectors, at \$3 per diem .....	1,095 00
LOUISVILLE, KY.		20 night inspectors, at \$2 per diem .....	13,356 00
1 surveyor (salary, &c.) .....	4,965 45	1 captain of night watch, at \$800 .....	799 99
1 special surveyor and clerk .....	1,600 00	4 night watchmen at \$600 .....	2,360 67
1 deputy surveyor and book-keeper .....	1,400 00	15 boatmen, at \$600 .....	8,503 78
1 deputy surveyor and clerk .....	1,200 00	Total .....	171,995 38
1 entry clerk .....	600 00	<i>Naval office.</i>	
1 inspector, examiner, &c .....	1,277 50	1 naval officer, at \$5,000 .....	5,000 00
1 inspector, weigher, &c .....	1,095 00	1 deputy naval officer, at \$2,500 .....	2,499 99
1 storekeeper and gauger .....	200 20	1 clerk, at \$1,800 .....	1,800 00
1 opener and packer .....	186 50	1 clerk, at \$1,600 .....	1,600 00
1 messenger .....	547 50	2 clerks, at \$1,400 .....	2,799 95
1 laborer .....	360 00	1 messenger, at \$600 .....	600 00
Total .....	13,432 15	Total .....	14,299 94
PADUCAH, KY.		<i>Surveyor's office.</i>	
1 surveyor (salary, fees, &c.) .....	425 80	1 surveyor, at \$3,500 .....	3,500 03
1 deputy, no compensation .....		1 deputy surveyor, at \$2,500 .....	2,500 00
Total .....	425 80	1 clerk, at \$1,600 .....	1,600 00
NEW ORLEANS, LA.		1 clerk, at \$1,400 .....	1,400 03
1 collector .....	6,524 43	1 clerk, at \$640 .....	661 96
1 special deputy collector and auditor .....	2,747 30	2 messengers, at \$600 .....	1,199 95
1 deputy collector .....	3,000 00	Total .....	10,861 97
1 deputy collector .....	489 03	TECHE, LA.	
1 clerk and auditor .....	210 60	1 collector (salary, &c) .....	1,384 42
1 clerk and cashier .....	2,500 00	2 deputy collectors, at \$1,095 .....	2,190 00
1 clerk and assistant cashier .....	978 41	1 inspector .....	543 00
1 assistant cashier and clerk .....	334 03	1 inspector .....	273 00
1 secretary and chief clerk .....	166 27	2 boatmen, at \$480 .....	960 00
1 secretary and chief clerk .....	1,996 79	Total .....	5,350 42
3 clerks, at \$1,800 .....	4,563 59	AROOSTOOK, ME.	
7 clerks, at \$1,600 .....	9,943 39	1 collector .....	1,500 00
7 clerks, at \$1,400 .....	8,136 49	1 special deputy collector .....	1,460 00
9 clerks, at \$1,200 .....	9,751 78	4 deputy collectors and inspectors, \$1,095 .....	4,380 00
2 clerks, at \$1,000 .....	1,791 14	1 deputy collector and inspector, \$1,095 .....	1,056 00
5 clerks, at \$800 .....	3,229 89	1 deputy collector and inspector, 10 months, \$1,000 .....	826 00
2 clerks, at \$600 .....	1,200 05	1 inspector,* 2 months .....	122 00
1 messenger, at \$750 .....	727 29	Total .....	9,344 00
7 messengers, at \$600 .....	3,978 39	BANGOR, ME.	
1 appraiser, at \$3,000 .....	3,000 01	1 collector (fees and commissions) .....	3,000 00
2 assistant appraisers, at \$2,500 .....	5,000 01	1 special deputy collector .....	1,600 00
7 examiners, at \$1,800 .....	9,323 04	1 deputy collector .....	1,460 00
1 examiner, at \$1,600 .....	856 52	3 deputy collectors and inspectors, \$1,095 .....	3,285 00
2 examiners, at \$1,400 .....	2,282 82	2 inspectors, \$1,095 .....	2,190 00
1 special examiner of drugs .....	1,000 04	1 inspector and clerk, \$1,095 .....	1,095 00
1 chief laborer .....	799 99	Total .....	12,630 00
17 laborers, at \$690 .....	10,114 16		
1 sampler .....	749 98		
2 openers and packers, at \$720 .....	1,414 57		

\* Inspector has been abolished.

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>BATH, ME.</b>		<b>PASSAMAQUODDY, ME.—continued.</b>	
1 collector (salary, fees, and commissions)	\$2,996 11	2 inspectors, \$730	\$1,460 00
1 special deputy collector and inspector	1,440 00	1 clerk	1,095 00
1 deputy collector and inspector	1,095 00	1 watchman	912 50
1 deputy collector and inspector	803 00	2 watchmen, \$730	1,460 00
2 inspectors, \$1,095	2,190 00	Total	20,183 50
1 inspector	346 75	<b>PORTLAND AND FALMOUTH, ME.</b>	
1 inspector	255 50	1 collector	6,000 00
1 temporary inspector (1 month)	40 00	2 deputy collectors, \$3,000	6,000 00
Total	9,165 86	1 surveyor of the port	4,500 00
<b>BELFAST, ME.</b>		1 deputy surveyor of the port	2,500 00
1 collector (salary, fees, and commissions)	1,251 27	1 appraiser	3,000 00
1 deputy collector and inspector at Belfast	1,095 00	1 assistant appraiser	2,500 00
1 deputy collector and inspector at Belfast, \$800	312 05	1 sampler, appraiser's department	840 00
1 deputy collector and inspector at Camden	1,095 00	1 laborer, appraiser's department	720 00
1 deputy collector and inspector at Searsport	292 00	3 weighers and laborers, \$2,000	6,000 00
1 deputy collector and inspector at North Haven	200 75	1 marker	730 00
1 deputy collector and inspector at Viewhaven	109 50	4 clerks in collector's office, \$1,200	4,800 00
Total	4,355 57	2 clerks in collector's office, \$1,100	2,200 00
<b>CASTINE, ME.</b>		2 clerks in collector's office, \$1,000	2,000 00
1 collector	595 14	16 inspectors (\$3.50 per day), \$1,277.50	20,440 00
2 deputy collectors and inspectors, \$1,095	2,190 00	1 inspector (deputy collector at Landtown)	1,000 00
3 deputy collectors and inspectors, \$821.25	2,463 75	10 inspectors (November 15 to April 30), \$581	5,810 00
Total	5,248 89	4 night watchmen, \$332	1,328 00
<b>FRENCHMAN'S BAY, ME.</b>		1 superintendent of warehouses	900 00
1 collector	742 32	3 storekeepers, \$1,100	3,300 00
1 special deputy collector	1,200 00	2 boatmen, \$730	1,460 00
2 deputy collectors and inspectors, \$1,095	2,190 00	1 night watchman (custom-house)	730 00
1 deputy collector and inspector	602 25	1 messenger (custom-house)	650 00
1 deputy collector and inspector	18 25	1 janitor (custom-house)	600 00
Total	4,752 82	1 fireman	729 00
<b>KENNEBUNK, ME.</b>		Total	78,137 00
1 collector (fees)	37 25	<b>SACO, ME.</b>	
1 deputy collector and inspector	384 00	1 collector (fees and commissions)	290 00
Total	421 25	1 deputy collector	450 00
<b>MACHIAS, ME.</b>		Total	740 00
1 collector (salary, fees, and commissions)	1,660 73	<b>WALDOBOROUGH, ME.</b>	
1 deputy collector and inspector	1,095 00	1 collector	3,000 00
1 deputy collector and inspector	456 17	1 special deputy collector	1,460 00
1 deputy collector and inspector	308 53	1 deputy collector	1,460 00
Total	3,520 43	1 deputy collector	912 50
<b>PASSAMAQUODDY, ME.</b>		2 deputies	1,460 00
1 collector	3,000 00	1 deputy	693 50
1 deputy collector and inspector	1,800 00	Total	8,986 00
1 deputy collector and inspector	1,460 00	<b>WISCASSET (PORT OF), ME.</b>	
4 inspectors, \$1,095	4,380 00	1 collector	685 93
1 inspector	966 00	1 special deputy collector, inspector, &c.	1,277 50
4 inspectors, \$912.50	3,650 00	1 deputy collector, &c., port of Boothbay	1,095 00
		1 deputy collector, &c., port of Boothbay	730 00
		Total	3,788 43
		<b>YORK, ME.</b>	
		1 collector	257 50
		<b>BARNSTABLE, MASS.</b>	
		1 collector	1,300 88
		1 deputy collector and inspector	875 25
		1 deputy collector and inspector	894 25
		1 deputy collector and inspector	803 00

## NUMBER OF PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>BARNSTABLE, MASS.—continued.</b>		<b>BOSTON AND CHARLESTOWN, MASS.—continued.</b>	
1 deputy collector and inspector .....	\$748 25	<i>Appraiser's department—Continued.</i>	
1 deputy collector and inspector .....	497 65	8 examiners, \$1,800 .....	\$14,400 00
1 deputy collector and inspector .....	492 75	5 examiners, \$1,600 .....	8,000 00
1 deputy collector and inspector .....	492 75	3 examiners, \$1,200 .....	3,600 00
1 deputy collector and inspector .....	491 00	2 clerks .....	2,800 00
1 clerk .....	300 00	1 clerk .....	1,200 00
1 boatman .....	60 00	1 private secretary .....	1,200 00
	6,955 78	5 samplers .....	6,000 00
9 storekeepers of private bonded stores (reimbursed by owners of warehouse), \$50 .....	112 50	1 assistant sampler .....	840 00
Total .....	7,068 28	6 openers and packers, \$900 .....	5,400 00
<b>BOSTON AND CHARLESTOWN, MASS.</b>		12 openers and packers, \$840 .....	10,080 00
<i>Collector's office.</i>		4 porters, \$730 .....	2,920 00
1 collector .....	8,000 00	3 samplers to test sugar, \$1,200 .....	3,600 00
3 deputy collectors, \$3,000 .....	9,000 00	1 messenger .....	840 00
1 comptroller and principal clerk .....	4,500 00	1 messenger .....	730 00
1 auditor .....	3,000 00	Total .....	85,510 00
1 cashier .....	3,000 00	<i>Naval office.</i>	
1 assistant cashier .....	2,200 00	1 naval officer .....	5,000 00
1 secretary and chief clerk .....	2,500 00	1 deputy naval officer .....	2,500 00
3 chief clerks, \$2,000 .....	6,000 00	1 assistant deputy naval officer .....	2,000 00
12 clerks, \$1,800 .....	21,000 00	1 chief clerk .....	2,000 00
15 clerks, \$1,600 .....	24,000 00	4 clerks, \$1,800 .....	7,200 00
26 clerks, \$1,400 .....	36,400 00	4 clerks, \$1,600 .....	6,400 00
16 clerks, \$1,200 .....	19,200 00	1 clerk .....	1,400 00
18 clerks, \$1,000 .....	18,000 00	4 clerks, \$1,200 .....	4,800 00
1 clerk .....	900 00	1 clerk .....	840 00
2 clerks, \$840 .....	1,680 00	1 messenger .....	800 00
4 clerks, \$800 .....	3,200 00	Total .....	32,940 00
5 messengers, \$840 .....	4,200 00	<i>Surveyor's office.</i>	
13 messengers, \$720 .....	9,360 00	1 surveyor .....	5,000 00
2 messengers, \$800 .....	1,600 00	1 deputy surveyor .....	2,500 00
8 night watchmen, \$730 .....	5,840 00	1 clerk and assistant to surveyor .....	1,800 00
1 carpenter .....	821 25	1 clerk .....	1,700 00
79 inspectors, \$1,460 .....	115,340 00	2 clerks, \$1,400 .....	2,800 00
1 measurer of marble .....	1,277 50	1 clerk .....	1,000 00
30 night inspectors, \$1,095 .....	32,850 00	1 messenger .....	840 00
1 weigher .....	2,000 00	1 messenger .....	720 00
3 assistant weighers, \$1,600 .....	4,800 00	Total .....	16,360 00
19 assistant weighers, \$1,460 .....	27,740 00	<i>Recapitulation.</i>	
1 assistant weigher .....	1,277 50	1,039 collector's department .....	503,076 15
4 assistant weighers, \$939 .....	3,756 00	63 appraiser's department .....	85,510 00
1 ganger .....	2,000 00	19 naval office .....	32,940 00
2 assistant gangers, \$1,460 .....	2,920 00	9 surveyor's office .....	16,360 00
3 weighers' clerks, \$1,000 .....	3,000 00	Total .....	637,886 15
1 clerk in charge of warehouse .....	2,000 00	<b>EDGARTOWN, MASS.</b>	
13 storekeepers, \$1,400 .....	18,200 00	1 collector .....	601 20
8 assistant storekeepers, \$800 .....	6,400 00	1 special deputy collector, inspector, &c. .....	1,095 00
1 clerk and storekeeper .....	2,000 00	1 deputy collector and inspector .....	739 20
1 clerk and storekeeper .....	1,600 00	1 inspector .....	498 00
2 clerks and storekeepers, \$800 .....	1,600 00	1 inspector (temporary) .....	24 60
4 revenue boatmen, \$321.25 .....	3,285 00	1 boatman .....	300 00
2 foremen of laborers, \$1,000 .....	2,000 00	Total .....	3,257 40
6 elevator conductors, \$800 .....	4,800 00	<b>FALL RIVER, MASS.</b>	
3 messengers, \$730 .....	2,190 00	1 collector .....	1,042 40
2 janitors, \$730 .....	1,460 00	1 deputy collector, inspector, weigher, ganger, and measurer .....	1,500 00
23 porters, \$730 .....	16,790 00	1 inspector, weigher, and measurer .....	1,095 60
1 day watchman .....	1,095 00	1 boatman .....	300 00
1 inspectress .....	201 00	Total .....	3,937 40
684 wharf laborers (30 cents per hour when employed) .....	58,092 90		
Total .....	503,076 15		
<i>Appraiser's department.</i>			
1 general appraiser .....	3,000 00		
2 appraisers, \$3,000 .....	6,000 00		
2 assistant appraisers, \$2,500 .....	5,000 00		
1 clerk to general appraiser .....	1,400 00		
1 special examiner of drugs .....	2,500 00		
3 examiners, \$2,000 .....	6,000 00		

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>GLOUCESTER, MASS.</b>		<b>ANNAPOLIS, MD.</b>	
1 collector .....	\$3,919 42	1 collector .....	\$250 00
1 deputy collector .....	1,500 00	1 deputy and inspector .....	1,095 00
1 clerk .....	1,300 00	1 deputy and inspector .....	292 00
1 inspector .....	1,277 50	Collector's fees .....	189 25
4 inspectors, \$1,095 .....	4,340 00	Total .....	1,826 25
1 inspector .....	292 00		
1 boatman .....	750 00	<b>BALTIMORE, MD.</b>	
1 storekeeper .....	207 11	1 collector of customs* .....	7,000 00
1 storekeeper .....	408 16	2 deputy collectors, \$3,000 .....	6,000 00
1 storekeeper .....	198 38	1 cashier .....	2,500 00
1 storekeeper .....	45 77	1 auditor .....	2,500 00
Total .....	14,298 34	1 assistant auditor .....	1,800 00
<b>MARBLEHEAD, MASS.</b>		1 assistant cashier .....	1,800 00
1 collector of customs .....	327 86	6 clerks (8 clerks employed part of year), \$1,800 .....	11,857 57
1 special deputy collector, inspector, weigher, gauger, measurer, and boatman .....	1,095 00	6 clerks (7 clerks employed part of year), \$1,600 .....	9,645 89
1 deputy collector and inspector .....	1,095 00	10 clerks (9 clerks employed part of year), \$1,400 .....	13,117 16
Total .....	2,517 86	7 clerks (5 clerks employed part of year), \$1,200 .....	7,392 40
<b>NANTUCKET, MASS.</b>		1 clerk (abolished, Department letter, Dec. 2, 1885, E. H.) .....	423 95
1 collector .....	302 28	1 messenger and copyist (abolished Aug. 15, 1885) .....	168 40
1 deputy collector .....	300 00	1 captain custom-house watch .....	1,000 00
1 inspector .....	24 00	1 messenger (2 employed part of year), \$900 .....	1,051 60
Total .....	626 28	4 watchmen, \$840 .....	3,250 65
<b>NEW BEDFORD, MASS.</b>		1 messenger .....	840 00
1 collector .....	2,229 39	1 deputy collector at Havre de Grace, (abolished, Department letter, Aug. 15, 1885, E. H.) .....	134 80
1 deputy collector .....	1,591 60	4 messengers, \$720 .....	2,880 00
1 clerk .....	816 80	2 laborers, \$720 .....	1,440 00
1 inspector, weigher, gauger, and measurer .....	1,095 00	1 inspector of customs (2 employed part of year), per diem, \$1 .....	2,072 00
1 inspector .....	1,095 00	32 inspectors of customs (39 employed part of year), per diem, \$3.50 .....	43,883 00
Total .....	6,827 79	Inspectors night service, per night, \$7 .....	6,363 00
<b>NEWBURYPORT, MASS.</b>		1 captain night inspectors, per diem, \$3.50 .....	1,277 50
1 collector .....	292 06	1 lieutenant night inspectors (abolished, Department letter, Nov. 28, 1885, E. H.), per diem, \$3 .....	504 00
1 inspector and deputy collector .....	1,095 00	23 night inspectors (30 employed part of year), per diem, \$3 .....	28,107 00
2 inspectors, weighers, gaugers, and measurers .....	1,204 50	2 debenture markers, \$840 .....	1,679 94
1 janitor .....	540 00	1 female examiner .....	600 00
Total .....	3,131 56	1 boatman, steam-launch Search, per month, \$60 .....	720 00
<b>PLYMOUTH, MASS.</b>		1 boatman, steam-launch Search, per month, \$45 .....	540 00
1 collector .....	1,044 73	1 boatman, steam-launch Search, per month, \$40 .....	480 00
1 deputy collector .....	1,000 00	1 fireman, steam-launch Search, per month, \$45 .....	540 00
2 deputy collectors .....	6 60	<i>Weigher's department.</i>	
Total .....	2,051 33	1 weigher .....	2,000 00
<b>SALEM AND BEVERLY, MASS.</b>		1 assistant weigher and acting gauger .....	1,300 00
1 collector .....	1,077 55	2 clerks, \$1,200 .....	2,400 00
1 special deputy collector and inspector .....	1,460 00	8 assistant weighers (11 employed part of year), \$1,200 .....	11,103 31
1 weigher, gauger, and inspector .....	1,095 00	1 foreman of laborers (part of year), \$840 .....	252 34
1 inspector .....	1,095 00	1 messenger .....	720 00
3 inspectors, \$967.25 .....	2,901 75	1 keeper of scales-room .....	660 00
Total .....	7,629 80	1 temporary assistant gauger, per diem, \$3.50 .....	70 00

\* The sum of \$544.40 due Edwin H. Webster, esq., late collector of customs, district of Baltimore, Md., on account of his compensation for the month of February, 1886, and withheld by direction of Department letter of March 2, 1886, E. H., to be paid by draft from Department on settlement of his accounts, is included in the aggregate amount of compensation of collector of customs for the fiscal year of 1886.

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>BALTIMORE, MD.—continued.</b>		<b>EASTERN, MD.</b>	
<i>Appraiser's department.</i>		1 collector ..... \$2,633 43	
1 general appraiser .....	\$3,000 00	1 deputy collector and inspector .....	1,095 00
2 local appraisers, \$3,000 .....	6,000 00	1 special deputy collector and clerk, without compensation .....	
1 examiner (3 employed part of year), \$1,800 .....	3,578 40	Total .....	3,728 43
3 examiners (reduced to \$1,400 per annum, Department letter of Nov. 28, 1885, E. H.) .....	1,600 00	<b>DETROIT, MICH.</b>	
3 examiners (part of year from Dec. 1, 1885), \$1,400 .....	2,453 70	1 collector .....	\$4,747 20
2 clerks (reduced to \$1,400 per annum, Department letter of Nov. 28, 1885, E. H.), \$1,600 .....	1,330 40	1 special deputy collector .....	2,500 00
2 clerks (from Dec. 1, 1885), \$1,400 .....	1,635 80	1 deputy collector and examiner .....	2,000 00
1 foreman of laborers, \$840 .....	839 94	1 cashier .....	1,800 00
6 laborers, \$840 .....	5,039 88	1 deputy collector and clerk .....	1,600 00
3 laborers (5 employed part of year), \$720 .....	2,380 70	1 deputy collector and clerk .....	1,500 00
1 messenger, \$720 .....	717 94	3 deputy collectors and clerks, \$1,400 .....	4,142 90
<i>Warehouse department.</i>		1 deputy collector and clerk .....	1,320 00
1 clerk and storekeeper .....	1,800 00	1 deputy collector and clerk, \$1,150 .....	11,421 85
1 clerk .....	1,600 00	7 deputy collectors and clerks, \$900 .....	6,220 56
1 engineer .....	1,200 00	1 messenger .....	730 00
1 fireman .....	1,095 00	1 deputy collector and inspector .....	1,600 00
4 porters, \$820 .....	3,280 00	1 deputy collector and inspector, \$1,200 .....	1,190 24
4 laborers, \$720 .....	2,879 92	2 deputy collectors and inspectors, \$900 .....	1,936 00
6 storekeepers, \$1,200 .....	6,372 56	6 deputy collectors and inspectors, p. d., \$3 .....	6,399 00
1 storekeeper, \$600 .....	599 96	1 deputy collector and inspector, p. d., \$2.50 .....	\$1,061 50
Storekeepers, night service, per night, \$7 .....	728 00	1 deputy collector and inspector, p. d., \$2.50 .....	11,008 50
<i>Naval office.</i>		1 deputy collector and inspector, p. d., \$2.50 .....	11,212 50
1 naval officer .....	5,000 00	11 deputy collectors and inspectors, p. d., \$2.50 .....	10,025 00
1 deputy naval officer .....	2,500 00	1 deputy collector and inspector, p. d., \$1.50 .....	547 50
2 clerks, \$1,600 .....	3,199 97	1 deputy collector and inspector, p. d., \$0.35 .....	** 95 55
2 clerks (3 employed part of the year), \$1,400 .....	3,324 39	4 deputy collectors and inspectors, p. d., \$0.30 .....	438 00
1 clerk (from Dec. 1, 1885), \$1,200 .....	701 10	2 deputy collectors, inspectors, and clerks, p. d., \$2.50 .....	1,780 00
1 clerk .....	1,000 00	2 deputy collectors, inspectors, and clerks, p. d., \$1 .....	730 00
1 messenger .....	720 00	2 deputy collectors, inspectors, and clerks, p. d., \$0.65 .....	474 50
<i>Surveyor's office.</i>		2 deputy collectors, inspectors, and clerks, p. d., \$0.30 .....	219 00
1 surveyor of customs .....	4,500 00	4 inspectors, p. d., \$2.50 .....	3,650 00
1 deputy surveyor .....	2,500 00	2 inspectresses, p. d., \$1.50 .....	1,095 00
1 clerk .....	1,800 00	1 storekeeper, p. d., \$3; per year, \$840 .....	1,031 80
1 clerk .....	1,200 00	1 laborer, p. d., 2; per year, \$720 .....	730 70
1 messenger, \$720 .....	692 42	Total .....	63,227 30
44 laborers employed on scales with assistant weighers (at 25 cents per hour when employed) .....	8,217 29	<b>HURON, MICH.</b>	
Total .....	263,570 88	1 collector .....	2,912 52
<i>Recapitulation.</i>		1 special deputy collector .....	2,000 00
Total payments .....	263,570 88	1 deputy collector, cashier, and chief clerk .....	1,455 12
Deduct amounts repaid by consignees, &c.: .....		1 deputy collector and clerk .....	1,500 00
Night service of inspectors, \$6,363 00 .....	728 00	1 deputy collector and inspector .....	1,500 00
Night service of storekeepers .....		1 deputy collector .....	1,500 00
By proprietors of private bonded warehouses for services of storekeepers. 6,972 52 .....	14,063 52		
	249,507 36		

\* Of this amount \$1,000 is regular salary, \$2,000 derived from storage, and \$1,500 from fees.

† Of this amount, \$25 per month is paid by the Michigan Central Railway Company for extra night and Sunday services.

‡ Of this amount, \$1.50 for each Sunday per man was paid by the City Ferry Company for extra Sunday services.

§ Of this amount, \$12 per month was paid by the City Ferry Company for extra night service.

|| Of this amount, \$8 per month was paid by the City Ferry Company for extra night and Sunday services.

¶ Of this amount, \$25 per month was paid by H. Walker for extra night and Sunday services.

\*\* Employed only during season of navigation, usually about eight months.

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>HURON, MICH.—continued.</b>		<b>SUPERIOR, MICH.—continued.</b>	
1 deputy collector and clerk .....	\$1,300 00	1 deputy collector .....	\$1,000 00
1 deputy collector, inspector, and clerk .....	1,270 92	1 deputy collector .....	1,204 50
1 deputy collector, inspector, and clerk .....	985 22	4 deputy collectors, \$292 .....	1,168 00
1 deputy collector, inspector, and clerk .....	995 50	1 deputy collector .....	198 25
1 deputy collector, inspector, and clerk .....	894 85	2 deputy collectors, \$91.25 .....	182 50
1 deputy collector, inspector, and clerk .....	183 00	1 deputy collector .....	144 75
1 deputy collector, inspector, and clerk .....	333 26	1 frontier inspector .....	1,095 00
1 deputy collector and inspector .....	1,036 10	1 frontier inspector .....	642 00
4 deputy collectors and inspectors, \$912 .....	3,648 00	Total .....	9,335 00
3 deputy collectors and inspectors, \$1,095 .....	3,285 00	<b>DULUTH, MINN.</b>	
1 deputy collector and inspector .....	1,033 80	1 collector .....	1,833 60
1 deputy collector and inspector .....	1,095 46	1 special deputy collector .....	1,400 00
1 deputy collector and inspector .....	1,025 50	1 deputy collector .....	1,014 00
1 deputy collector and inspector .....	1,008 05	1 inspector .....	848 00
1 deputy collector and inspector .....	1,039 17	<b>GRAND MARAIS, MINN.</b>	
1 deputy collector and inspector .....	1,005 00	1 deputy collector .....	169 00
1 deputy collector and inspector .....	966 50	<b>TWO HARBORS, MINN.</b>	
1 deputy collector and inspector .....	151 60	1 deputy collector .....	170 16
1 deputy collector and inspector .....	900 00	Total .....	5,434 76
1 deputy collector and inspector .....	887 23	<b>MINNESOTA, MINN.</b>	
1 deputy collector and inspector .....	877 50	1 collector .....	2,612 50
1 deputy collector and inspector .....	870 67	1 special deputy collector .....	1,460 00
2 deputy collectors and messengers, \$730 .....	1,460 00	1 deputy collector .....	2,000 05
1 deputy collector and inspector .....	652 62	2 deputy collectors, \$1,460 .....	2,920 00
1 deputy collector and inspector .....	729 99	1 deputy collector .....	1,277 50
1 deputy collector and inspector .....	662 56	2 deputy collectors, \$1,095 .....	2,190 00
1 deputy collector and inspector .....	400 79	1 deputy collector, ganger, &c .....	2,000 00
2 deputy collectors and inspectors, \$420.05 .....	840 10	4 deputy collectors and mounted inspectors, \$1,277.50 .....	5,110 00
4 deputy collectors and inspectors, \$206.22 .....	824 88	1 mounted inspector .....	1,277 50
1 deputy collector and inspector .....	401 94	1 clerk .....	1,095 00
1 deputy collector and inspector .....	382 50	1 clerk, \$1,000 .....	181 32
1 deputy collector and inspector .....	475 00	1 inspector and storekeeper .....	1,095 00
1 deputy collector and inspector .....	460 76	3 inspectors, \$1,095 .....	3,285 00
1 deputy collector and inspector .....	85 80	Total .....	26,503 87
1 deputy collector and inspector .....	84 00	<b>KANSAS CITY, MO.</b>	
1 inspector and night watchman .....	607 50	1 surveyor .....	3,430 58
1 storekeeper, bonded warehouse .....	412 48	1 deputy surveyor and inspector .....	1,095 00
Total .....	44,140 89	Total .....	4,525 58
<b>MICHIGAN, MICH.</b>		<b>SAINT JOSEPH, MO.</b>	
1 collector of customs .....	2,500 00	1 surveyor .....	1,800 00
1 special deputy collector .....	1,200 00	1 special deputy surveyor .....	1,000 09
1 deputy collector and clerk, \$720 .....	719 20	Total .....	2,800 00
1 deputy collector and inspector, \$2.50 per day .....	912 50	<b>SAINT LOUIS, MO.</b>	
1 deputy collector and inspector, \$1.30 per day .....	328 90	1 surveyor of customs .....	5,000 00
1 deputy collector and inspector, \$0.75 per day .....	190 50	1 special deputy surveyor of customs .....	2,500 00
3 deputy collectors and inspectors, \$0.60 per day .....	462 95	1 deputy and cashier .....	1,800 00
2 deputy collectors and inspectors, \$1 per day .....	507 00	1 deputy and clerk .....	1,600 00
1 deputy collector and inspector, \$1.85 per day .....	468 00	1 deputy and clerk, rate for first ten months of year \$1,800 per annum, \$1,489.30; present rate (May and June) \$1,500, \$251.40 .....	1,749 70
1 deputy collector and inspector, \$0.25 per day .....	28 65	1 liquidating clerk .....	1,500 00
2 deputy collectors and inspectors, \$0.65 per day .....	214 60	1 clerk .....	1,400 00
Total .....	7,532 89	1 clerk .....	1,300 00
<b>SUPERIOR, MICH.</b>		1 clerk .....	1,200 00
1 collector .....	2,500 00	1 deputy and inspector; rate first ten months, \$1,600 per annum, \$1,331.90; present rate, \$1,200 (May and June), \$201.10 .....	1,533 00
1 special deputy collector .....	1,200 00		

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAINT LOUIS, MO.—continued.		GREAT EGG HARBOR, N. J.	
1 clerk .....	\$1,100 00	1 collector of customs .....	\$145 45
1 watchman, \$2.50 per day .....	912 50	1 deputy collector .....	600 00
1 messenger, \$840 per annum .....	840 00	1 inspector .....	474 50
1 appraiser .....	3,000 00	Total .....	1,519 95
1 examiner .....	1,400 00		
1 examiner of drugs, \$5 each day employed, 79 days .....	395 00	JERSEY CITY, N. J.	
1 chief inspector, weigher, and gauger, formerly \$4 a day (to June 17, 1886, inclusive), \$1,408, since June 18, inclusive, \$1,600 pr. an., \$57.15 .....	1,465 15	1 assistant collector .....	2,000 00
1 assistant weigher, gauger, and inspector .....	1,000 00	LITTLE EGG HARBOR, N. J.	
1 inspector, \$3.50 per day .....	1,277 50	1 collector of customs .....	318 62
1 inspector, \$3.50 per day .....	1,277 50	1 deputy collector .....	600 00
1 inspector, \$3 per day .....	1,095 00	1 inspector of customs .....	730 00
1 inspector, \$3 per day .....	1,095 00	Total .....	1,648 62
1 inspector, \$3 per day .....	1,095 00		
1 storekeeper .....	900 00	NEWARK, N. J.	
1 sugar sampler, rate \$900 per annum, employed March 19, 1886 .....	257 50	1 collector .....	972 69
1 opener and packer, \$2 per pay .....	730 00	1 deputy collector and inspector .....	1,200 00
1 laborer, \$40 per month .....	480 00	1 inspector .....	1,095 00
1 laborer, \$40 per month .....	480 00	Total .....	3,267 69
1 laborer, \$40 per month .....	480 00		
Total .....	38,862 85	PERTH AMBOY, N. J.	
NATCHEZ, MISS.		1 collector (salary, fees, &c.) .....	1,701 44
1 collector of customs .....	81 03	1 special deputy collector .....	772 84
PEARL RIVER, MISS.		2 inspectors, \$1,095 .....	2,190 00
1 collector of customs .....	1,684 48	1 inspector .....	730 00
2 deputy collectors of customs, \$1,095 .....	2,190 00	1 clerk and inspector .....	581 03
2 inspectors of customs, \$1,095 .....	2,190 00	1 revenue boatman and janitor .....	480 00
Total .....	6,064 48	1 storekeeper .....	600 00
VICKSBURG, MISS.		Total .....	7,053 31
1 collector .....	581 10	ALBANY, N. Y.	
MONTANA AND IDAHO.		1 surveyor .....	3,608 28
1 collector .....	1,011 20	1 special deputy surveyor and inspector .....	1,460 00
OMAHA, NEBR.		2 deputy surveyors and inspectors, \$1,095 .....	2,190 00
1 surveyor .....	1,040 34	4 inspectors, \$1,095 .....	4,380 00
PORTSMOUTH, N. H.		Total .....	11,638 28
1 collector .....	611 64	CAPE VINCENT, N. Y.	
1 deputy collector and inspector .....	1,277 50	1 collector .....	2,502 25
1 deputy collector and inspector .....	1,095 00	1 special deputy collector .....	1,500 00
1 special inspector .....	1,095 00	1 deputy collector .....	1,200 00
4 inspectors .....	3,590 00	2 inspectors, \$3 per day .....	2,190 00
1 boatman .....	366 29	8 deputy collectors and inspectors, \$3 per day .....	3,603 00
Total .....	8,436 43	1 deputy collector and inspector, \$2 per day .....	120 00
BRIDGETON, N. J.		7 deputy collectors and inspectors, \$1.25 per day .....	3,121 25
1 collector, salary, \$250; fees and commissions, \$418.87 .....	668 87	Total .....	14,236 50
1 deputy, fees .....	43 25	CHAMPLAIN, N. Y.	
1 deputy, fees .....	61 00	1 collector of customs .....	2,500 00
Total .....	778 12	1 deputy collector and inspector .....	1,800 10
BURLINGTON, N. J.		1 deputy collector and clerk .....	1,460 00
1 collector of customs .....	217 50	1 deputy collector and inspector .....	1,199 99
		1 deputy collector and inspector .....	1,115 41
		1 deputy collector and inspector .....	1,020 00
		1 deputy collector and inspector .....	1,004 48
		2 deputy collectors and inspectors, \$899.97 .....	1,799 94
		1 deputy collector and inspector .....	897 61
		1 deputy collector and inspector .....	894 25
		1 deputy collector and inspector .....	877 10



## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>CHAMPLAIN, N. Y.—continued.</b>		<b>GREENPORT, N. Y.</b>	
1 deputy collector and inspector .....	\$833 59	1 surveyor .....	\$232 55
1 deputy collector and inspector .....	803 00	1 inspector, since March .....	97 14
1 deputy collector and inspector .....	750 17		
1 deputy collector and inspector .....	635 45	<b>Total .....</b>	<b>329 69</b>
1 deputy collector and inspector .....	635 44		
1 deputy collector and inspector .....	635 31	<b>NEW YORK, N. Y.</b>	
1 deputy collector and inspector .....	617 00	1 collector .....	12,000 00
1 deputy collector and inspector .....	602 16	1 assistant collector at Jersey City ..	2,000 00
1 deputy collector and inspector .....	591 80	10 deputy collectors, \$3,000 .....	30,000 00
1 deputy collector and inspector .....	463 05	1 private secretary to collector .....	2,500 00
1 deputy collector and inspector .....	188 65	1 auditor .....	5,000 00
1 deputy collector and inspector .....	183 00	1 assistant auditor .....	3,500 00
1 deputy collector and inspector .....	151 90	1 cashier .....	5,000 00
<b>Total .....</b>	<b>21,659 40</b>	1 chief clerk of customs .....	5,000 00
<b>BUFFALO CREEK, N. Y.</b>		1 chief clerk .....	2,700 00
1 collector of customs .....	2,500 00	1 superintendent of warehouses .....	2,500 00
Do. compensation from storage .....	1,400 00	10 clerks, \$2,500 .....	25,000 00
1 appraiser of merchandise .....	3,000 00	3 weighers, \$2,500 .....	7,500 00
1 special deputy collector .....	2,500 00	1 clerk .....	2,400 00
1 entry and liquidating clerk .....	1,600 00	16 clerks, \$2,200 .....	35,200 00
1 warehouse clerk and book-keeper ..	1,400 00	37 clerks, supt. C. G. Bureau } \$2,000	74,000 00
1 cashier of customs .....	1,400 00	34 clerks, 2 tellers .....	2,000 00
1 impost and statistical clerk .....	1,200 00	15 clerks, \$1,800 .....	27,000 00
1 marine clerk .....	1,200 00	45 clerks, \$1,600 .....	72,000 00
1 clearance clerk .....	1,200 00	3 weighers' foremen, \$1,600 .....	4,800 00
2 deputy collectors International Bridge, \$1,460 .....	2,920 00	1 gaugers' foreman .....	1,600 00
1 deputy collector, East Buffalo .....	1,095 00	290 inspectors, \$4 per diem .....	423,400 00
1 deputy collector, Tonawanda .....	1,095 00	1 inspector at Troy, \$4 per diem ..	1,460 00
1 deputy collector, Black Rock Ferry ..	1,519 50	61 storekeepers, \$1,400 .....	85,400 00
1 special inspector, July 1 to October 15, 1885, Buffalo .....	428 00	1 engineer .....	1,500 00
1 night clearance clerk .....		1 carpenter .....	1,500 00
July 1 to December 31, 1885 .....	552 00	62 clerks (61 clerks, 1 teller) \$1,400	86,800 00
April 17 to June 30, 1886 .....	225 00	64 assistant weighers, \$4 per diem when employed .....	80,128 00
4 inspectors, \$1,274.50 .....	5,110 00	9 assistant gaugers, \$4 per diem when employed .....	11,268 00
1 inspector .....	912 50	93 clerks, \$1,200 .....	117,660 00
17 inspectors, \$1,095 .....	18,615 00	2 ushers, \$1,200 .....	2,400 00
1 storekeeper .....	1,100 00	1 usher .....	1,000 00
1 messenger .....	800 00	1 engineer .....	1,200 00
<b>Total .....</b>	<b>51,772 00</b>	1 bookbinder .....	1,200 00
<b>DUNKIRK, N. Y.</b>		1 detective .....	1,200 00
1 collector (salary and fees) .....	1,002 80	15 clerks, \$1,000 .....	15,000 00
1 deputy collector, 290 days, at \$4 per diem .....	1,160 00	2 clerks and messengers, \$1,000 ..	2,000 00
1 deputy collector, 47 days, at \$3 per diem .....	141 00	4 watchmen, \$1,000 .....	4,000 00
<b>Total .....</b>	<b>2,303 80</b>	4 Sunday watchmen, \$2.50 per Sunday ..	520 00
<b>GENESEE, N. Y.</b>		1 engineer, naval office .....	1,000 00
1 collector, \$2,500 .....	2,846 95	106 night inspectors, \$3 per diem ..	116,070 00
1 deputy collector and clerk .....	1,800 00	9 inspectresses, \$3 per diem .....	9,855 00
2 deputy collectors and clerks, \$1,200 ..	2,400 00	2 carpenters, \$3 per diem .....	3,190 00
1 deputy collector and clerk, \$1,095 ..	1,095 00	30 watchmen, \$3 per diem .....	32,850 00
1 deputy collector, inspector, and clerk .....	1,405 25	1 acting assistant engineer, \$3 per diem	1,095 00
1 deputy collector and inspector .....	1,516 00	1 opener and packer .....	1,095 00
1 deputy collector and inspector .....	1,095 00	2 clerks and messengers, \$900 .....	1,800 00
1 deputy collector and inspector .....	1,137 00	7 foremen public stores, \$2.50 per diem, except Sundays .....	5,477 50
1 deputy collector and inspector .....	1,095 00	2 searchers, \$2.50 per diem .....	1,565 00
1 deputy collector and inspector .....	591 00	6 floor book-keepers, \$2.50 per diem ..	4,695 00
1 deputy collector and inspector .....	566 00	56 messengers, \$840 per annum .....	47,040 00
1 deputy collector and storekeeper .....	300 00	5 messengers, \$720 per annum .....	3,600 00
1 storekeeper .....	46 95	1 elevator conductor .....	800 00
1 inspector .....	801 00	6 elevator men, \$2.50 per diem, Sundays excepted .....	4,635 00
1 inspector .....	630 00	4 coast inspectors, \$730 per year for the 4 .....	730 00
1 inspector .....	627 00	4 firemen, \$720 per year .....	2,880 00
1 inspector .....	750 00	16 porters, \$720 per year .....	11,520 00
<b>Total .....</b>	<b>18,702 15</b>	88 laborers, \$2 per diem, Sundays excepted .....	55,088 00
		1 acting foreman, \$2 per diem, Sundays excepted .....	626 00
		5 weighers and janitors, \$2 per diem, Sundays excepted .....	3,130 00
		1 scrubber, \$45 per month .....	540 00

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>NEW YORK, N. Y.—continued.</b>		<b>NEW YORK, N. Y.—continued.</b>	
<i>Naval office—Continued.</i>		<i>Naval office—Continued.</i>	
5 scrubbers, \$30 per month	\$1,800 00	8 messengers, \$840	\$6,720 00
1 assistant bookbinder	480 00	1 messenger	500 00
1 deputy collector at Cold Spring	200 00		
1 messenger, special agent's office	840 00	Total	155,020 00
58 temporary assistant weighers, when employed, 30 cents an hour	44,369 54	<i>Surveyor.</i>	
427 weigher's laborers, when employed, 30 cents per hour	181,646 50	1 surveyor	8,000 00
28 gauger's laborers, \$2.50 per diem	38,278 50	1 auditor	5,000 00
12 gauger's laborers, when employed, 40 cents per hour		1 deputy surveyor	2,500 00
2 gaugers' laborers, when employed, 30 cents per hour		1 superintendent barge office	2,500 00
	1,735,232 04	1 private secretary	2,000 00
<i>General appraiser's office.</i>		2 clerks, \$1,800	3,600 00
1 general appraiser	3,000 00	9 clerks, \$1,600	14,400 00
1 clerk	2,500 00	7 inspectors, measurers of vessels, \$4 per diem	10,220 00
1 clerk	2,000 00	3 clerks, \$1,400	4,200 00
1 clerk	1,700 00	2 clerks, \$1,200	2,400 00
1 clerk	1,600 00	8 messengers, \$840	6,720 00
4 clerks, \$1,200	4,800 00	5 messengers, \$720	3,600 00
1 messenger	840 00	Total	65,140 00
1 opener and packer, \$3 per diem, Sundays excepted	939 00	<i>Recapitulation.</i>	
1 opener and packer, \$2.75 per diem, Sundays excepted	860 75	Collector's department	1,735,232 04
	18,239 75	General appraisers	18,239 75
		Appraiser's department	436,818 25
		Naval office	155,020 00
		Surveyor's department	65,140 00
		Total	2,410,450 04
		<b>NIAGARA, N. Y.</b>	
1 appraiser	4,000 00	1 collector	4,017 90
10 assistant appraisers, \$3,000	30,000 00	1 deputy collector and clerk	2,500 00
19 examiners, \$2,500	47,500 00	1 deputy collector and clerk	1,500 00
8 examiners, \$2,200	17,600 00	1 deputy collector and clerk	1,373 30
1 examiner	2,300 00	1 deputy collector	1,200 00
7 examiners, \$2,000	14,000 00	1 deputy collector and cashier	1,042 32
33 examiners, \$1,800	59,400 00	1 deputy collector and inspector	1,460 00
4 examiners, \$1,600	6,400 00	1 deputy collector and inspector	1,450 00
3 examiners, \$1,200	3,600 00	16 deputy collectors and inspectors, \$1,095	17,520 00
2 clerks, \$2,500	5,000 00	3 deputy collectors and inspectors, \$900	2,700 00
1 clerk	2,000 00	1 deputy collector and inspector	645 00
3 clerks, \$1,800	5,400 00	1 deputy collector and inspector	552 20
6 clerks, \$1,600	9,600 00	1 deputy collector and inspector	512 69
3 clerks, \$864	2,592 00	1 deputy collector and inspector	510 21
1 clerk and verifier	1,500 00	1 additional inspector	1,400 00
9 clerks and verifiers, \$1,400	12,600 00	1 additional inspector	4 00
15 clerks and verifiers, \$1,200	18,000 00	5 inspectors, \$1,095	5,475 00
1 clerk and verifier	1,150 00	1 inspector	700 00
1 stenographer	2,000 00	1 inspector	528 00
30 samplers, \$1,200	36,000 00	1 inspector	57 50
1 sampler	1,150 00	1 inspector	340 00
35 messengers, \$840	29,400 00	1 inspectress	14 00
6 foremen openers and packers, \$3.75 per diem, Sundays excepted	7,042 50	1 storekeeper	1,400 00
1 superintendent openers and packers, \$1,600	1,600 00	1 storekeeper	117 90
72 openers and packers, \$3 per diem, Sundays excepted	67,608 00	1 messenger	600 00
56 openers and packers, \$2.75 per diem, Sundays excepted	48,202 00	Total	47,680 02
1 messenger, \$3.75 per diem, Sundays excepted	1,173 75	<b>OSWEGATCHIE, N. Y.</b>	
Total	436,818 25	1 collector	2,560 00
<i>Naval office.</i>		1 special deputy collector	1,600 00
1 naval officer	8,000 00	1 deputy collector	1,500 00
1 deputy naval officer	2,500 00	2 deputy collectors, \$1,200	2,400 00
5 clerks, \$2,500	12,500 00	4 deputy collectors, \$1,095	4,380 00
8 clerks, \$2,200	17,600 00	1 deputy collector	912 50
18 clerks, \$2,000	36,000 00	2 deputy collectors, \$803	1,606 00
6 clerks, \$1,800	10,800 00	3 deputy collectors, \$602.25	1,806 75
17 clerks, \$1,600	27,200 00	1 inspector	1,460 00
11 clerks, \$1,400	15,400 00	2 inspectors, \$1,095	2,190 00
14 clerks, \$1,200	16,800 00	Total	20,415 25
1 clerk and messenger	1,000 00	<b>OSWEGO, N. Y.</b>	
		1 collector (salary, fees, &c.)	4,500 00

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>OSWEGO, N. Y.—continued.</b>		<b>BEAUFORT, N. C.—continued.</b>	
7 deputy collectors, paid under this designation .....	\$5,981 33	1 revenue boatman .....	\$220 00
2 deputy collectors and inspectors .....	1,588 20	Total .....	2,202 26
2 deputy collectors and clerks, \$1,200, \$1,000 .....	1,093 60	<b>PAMLICO, N. C.</b>	
1 cashier, \$1,600 .....	662 20	1 collector of customs, \$1,000; fees and commissions, \$339.62 .....	1,339 62
1 deputy boarding officer, \$900 .....	372 50	1 deputy collector .....	900 00
1 chief inspector, 72 days, at \$4, \$688; 150 days, at \$3.25, \$457.50 .....	1,175 50	1 deputy collector, at \$1.90 per day (August 11, 1885, changed to \$600) .....	611 14
9 season inspectors, and 5 temporary inspectors, 2,255 days, at \$3 .....	6,765 00	2 deputy collectors, at \$1 per day .....	730 00
1 superintendent bonded warehouses, \$1,190 .....	716 33	4 revenue boatmen, at \$20 per month .....	960 00
1 general storekeeper, \$1,100 .....	1,090 85	1 messenger, at \$20 per month .....	240 00
4 storekeepers .....	653 10	Total .....	4,780 76
Total .....	24,598 61	<b>WILMINGTON, N. C.</b>	
NOTE.—On January 22, 1886, the honorable Secretary authorized a reorganization of the collector's subordinates in this district, as follows:		1 collector .....	2,782 63
1 deputy collector .....	1,800 00	1 special deputy collector .....	1,800 00
1 cashier .....	1,600 00	1 deputy collector .....	1,600 00
1 deputy collector and clerk .....	1,200 00	1 clerk .....	800 00
1 deputy collector and clerk .....	1,000 00	2 inspectors, at \$1,095 each .....	2,190 00
3 deputy collectors, at \$1,000 each .....	3,000 00	1 temporary inspector .....	231 00
1 deputy collector .....	900 00	2 boatmen, at \$360 each .....	720 00
1 deputy collector and boarding officer .....	900 00	2 boatmen, at \$420 each .....	840 00
1 chief inspector, at \$3.25 .....	1,188 25	Total .....	10,963 63
8 season inspectors, at \$3 per day .....	6,100 00	<b>CINCINNATI, OHIO.</b>	
1 general inspector .....	1,100 00	1 surveyor .....	5,000 00
1 superintendent bonded warehouses .....	1,100 00	1 special deputy surveyor .....	2,000 00
4 storekeepers, at \$2.25 each .....	900 00	1 deputy surveyor and cashier .....	1,400 00
1 deputy collector, 3 months, at \$1,200 .....	300 00	1 clerk .....	1,400 00
Total .....	21,086 25	3 clerks, at \$1,200 each .....	3,600 00
Add for collector .....		1 clerk .....	1,000 00
PATCHOQUE, N. Y.		1 admeasuring clerk, at \$3 per day .....	1,095 00
1 surveyor (fees) .....	237 23	1 clerk, at \$1,000 per annum .....	269 44
PORT JEFFERSON, N. Y.		1 appraiser .....	3,000 00
1 surveyor (fees) .....	156 50	1 examiner, at \$1,800 per annum .....	745 00
1 special deputy surveyor .....		1 examiner .....	1,600 00
Total .....	156 50	1 opener and packer .....	900 00
SAG HARBOR, N. Y.		1 porter at appraiser's .....	720 00
1 collector, \$400 and fees .....	407 65	1 laborer at public storekeeper's .....	600 00
1 deputy collector .....	300 00	1 laborer, at \$600 per annum .....	105 45
1 surveyor, Greenport (fees) .....	230 05	1 public storekeeper .....	1,100 00
1 deputy surveyor, Greenport, part of year, fees \$150 .....	68 00	3 inspectors, at \$1,277.50 each .....	3,832 50
1 inspector and deputy surveyor, Greenport, part of year, fees \$300 .....	97 14	1 weigher, gauger, and measurer .....	1,460 00
Total .....	1,102 84	1 messenger .....	480 00
ALBEMARLE, N. C.		1 special examiner of drugs, at \$5 per pay when employed .....	65 00
1 collector .....	1,174 40	1 night watchman .....	60 00
1 special deputy collector .....	600 00	Total .....	30,432 39
1 deputy collector and inspector .....	1,095 00	<b>CUYAHOGA, OHIO.</b>	
Total .....	2,869 40	1 collector .....	2,500 00
BEAUFORT, N. C.		1 special deputy collector .....	1,800 00
1 collector .....	1,117 44	1 deputy collector .....	1,200 00
1 deputy collector and inspector .....	478 73	1 appraiser .....	3,000 00
1 deputy collector and storekeeper .....	386 09	1 deputy collector and clerk .....	1,200 00
		1 deputy collector and inspector .....	1,277 50
		1 deputy collector and inspector .....	1,095 00
		1 deputy collector and night inspector .....	912 50
		1 clerk .....	1,200 00
		1 clerk .....	1,000 00
		2 inspectors, at \$1,095 each .....	2,190 00
		1 night watchman .....	1,060 00
		1 opener and packer .....	600 00
		1 laborer .....	90 50
		1 deputy collector and inspector .....	292 00
		2 deputy collectors and inspectors, \$474.50 .....	949 00
		Total .....	20,366 50

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
<b>MIAMI, OHIO.</b>		<b>PHILADELPHIA, PA.</b>	
1 collector .....	\$2,510 00	1 collector, \$8,000 .....	\$7,739 35
1 special deputy collector .....	1,400 00	1 special deputy collector and auditor .....	3,000 02
1 deputy collector .....	1,200 00	1 special deputy collector .....	3,000 00
1 night deputy collector .....	723 00	1 assistant auditor .....	2,500 00
1 inspector .....	1,095 00	2 clerks, designated by collector, \$2,000 .....	4,000 00
Total .....	6,928 00	1 assistant collector (at Camden), \$1,500 .....	1,499 95
<b>SANDUSKY, OHIO.</b>		1 cashier, \$2,500 .....	2,500 01
1 collector of customs (subject to adjustment) .....	2,408 46	1 assistant cashier, \$2,000 .....	2,000 03
1 deputy collector and inspector .....	1,000 00	1 assistant cashier, \$1,600 .....	1,182 59
2 deputy collectors and inspectors, \$401.50 .....	803 00	4 clerks, \$1,800 .....	7,200 03
3 deputy collectors and inspectors, \$210.75 .....	602 25	12 clerks, \$1,600 .....	18,000 00
1 deputy collector and inspector .....	109 50	8 clerks, \$1,400 .....	11,200 00
Total .....	4,923 21	8 clerks, \$1,200 .....	9,256 58
<b>OREGON, OREG.</b>		1 type-writer, \$720 .....	130 59
1 collector .....	3,000 00	4 messengers, \$720 .....	2,834 85
1 deputy collector .....	2,000 00	1 watchman .....	912 50
1 deputy collector .....	1,500 00	1 watchman, \$840 .....	839 96
2 inspectors, \$1,460 .....	2,920 00	1 naval officer .....	5,000 00
2 boatmen, \$480 .....	960 00	1 deputy naval officer .....	2,500 00
Total .....	10,880 00	1 clerk, \$2,000 .....	2,000 03
<b>Employed in addition to above:</b>		2 clerks, \$1,800 .....	3,600 00
5 temporary inspectors .....	196 00	1 clerk, \$1,400 .....	1,399 99
3 laborers .....	129 60	1 clerk .....	1,200 00
Total .....	325 60	1 messenger, \$720 .....	508 00
<b>SOUTHERN OREGON.</b>		1 messenger, \$840 .....	247 33
1 collector .....	1,052 85	1 surveyor, \$5,000 .....	5,000 01
1 deputy collector at Empire City .....	1,000 00	1 deputy surveyor, \$2,500 .....	2,479 62
1 deputy collector at Port Orford .....	1,000 00	2 clerks, \$1,400 .....	2,800 00
Total .....	3,052 85	1 clerk .....	1,200 00
<b>WILLAMETTE, OREG.</b>		1 messenger, \$840 .....	800 27
1 collector .....	4,200 00	1 general appraiser .....	3,000 00
1 deputy collector .....	2,400 00	1 clerk .....	1,300 00
1 deputy collector .....	2,000 00	1 appraiser .....	3,000 02
1 appraiser .....	3,000 00	2 assistant appraisers, \$2,500 .....	4,999 98
1 clerk .....	1,500 00	1 examiner .....	2,000 00
1 clerk .....	63 05	6 examiners, \$1,700 .....	10,200 00
2 inspectors, \$1,460 .....	2,920 00	1 examiner .....	1,200 00
2 inspectors, \$64 .....	128 00	1 examiner of drugs, \$1,000 .....	982 02
2 night inspectors, \$912.50 .....	1,825 00	1 clerk .....	1,500 00
2 night inspectors, \$40 .....	80 00	2 clerks, \$1,300 .....	2,600 00
1 weigher and gauger .....	1,460 00	1 clerk .....	1,200 00
1 weigher and inspector .....	64 00	13 packers, \$900 .....	5,819 69
1 storekeeper .....	1,200 00	9 packers, \$800 .....	3,165 35
Total .....	20,840 05	1 messenger, \$700 .....	700 07
<b>YAQUINA, OREG.</b>		2 watchmen, \$912.50 .....	1,240 00
1 collector of customs .....	1,032 20	2 watchmen, \$840 .....	554 34
<b>ERIE, PA.</b>		2 watchmen, \$720 .....	1,424 24
1 collector (salary, fees, and commissions) .....	1,460 08	1 watchman .....	700 00
1 special deputy collector .....	1,600 00	1 foreman of laborers, \$900 .....	410 88
3 inspectors, \$3 per day for the season .....	2,160 00	1 foreman of laborers, \$800 .....	432 61
Total .....	5,220 08	22 laborers to appraiser, \$700 .....	11,774 50
		1 marker .....	720 00
		1 weigher, \$2,000 .....	2,000 04
		17 assistant weighers, 1,100 .....	16,654 50
		1 clerk .....	1,200 00
		2 foremen, \$912.50 .....	840 00
		2 foremen, \$875 .....	946 32
		1 gauger, \$2,000 .....	1,211 09
		1 gauger, \$1,460 .....	152 00
		2 assistant gaugers, \$1,200 .....	1,348 35
		4 special inspectors, \$1,460 .....	4,812 00
		67 inspectors, \$1,277.50 .....	78,820 00
		1 inspector at Chester, \$1,277.50 .....	1,211 00
		1 additional inspector at Chester, \$1,095 .....	102 00
		1 inspector, Lazaretto .....	600 00
		1 female inspector .....	1,095 00
		31 night inspectors, \$1,095 .....	25,944 00
		1 night inspector, Chester, \$1,095 .....	738 00
		24 surveyors' watchmen, \$840 .....	3,962 06
		2 bargemen, \$720 .....	1,440 10
		1 carpenter .....	800 00
		1 clerk and storekeeper, \$2,000 .....	1,915 75
		15 laborers to public stores, \$700 .....	10,456 24
		1 foreman to weigher's laborers .....	840 00

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—continued.		CHARLESTON, S. C.	
1 foreman to weigher's laborers, \$912 50	\$685 00	1 collector	\$3,452 49
1 foreman to weigher's laborers, \$840	184 65	1 deputy collector	2,000 00
2 laborers to gauger, \$912.50	1,295 00	2 clerks, \$1,500	3,000 00
1 laborer to gauger, \$840	490 80	1 clerk, 6 months and 28 days, at \$1,500	864 13
1 stenciler, \$840	859 95	1 chief inspector	1,460 00
1 watchman, Point Breeze, \$912.50	230 00	4 inspectors, \$1,095	4,380 00
1 watchman, Point Breeze, \$840	609 42	1 messenger, 11 months and 28 days, at \$730	724 05
Total	326,868 68	1 watchman	600 00
PITTSBURGH, PA.		2 boatmen, \$480	960 00
1 surveyor of customs (fees and commissions)	\$5,000 00	2 boatmen, 6 months and 8 days each, at \$10 per month, \$250.32	500 64
1 deputy surveyor of customs	1,800 00	Total	17,941 31
1 deputy surveyor and clerk	1,200 00	GEORGETOWN, S. C.	
1 clerk	1,100 00	1 collector (salary and fees)	381 25
1 inspector and examiner, \$4 per diem	1,460 00	1 deputy collector	600 00
4 inspectors, \$3 per diem, \$1,095	4,380 00	2 boatmen, \$300	600 00
1 messenger	600 00	Total	1,581 25
Total	15,540 00	CHATTAHOOGA, TENN.	
BRISTOL AND WARREN, R. I.		1 surveyor of customs	350 00
1 collector (fees and commissions)	72 45	NASHVILLE, TENN.	
1 deputy collector, inspector, weigher, gauger, and measurer, \$3 per day	1,095 00	1 surveyor of customs (salary and fees)	423 50
1 boatman, \$216 per annum	216 00	MEMPHIS, TENN.	
Total	1,383 45	1 surveyor of customs, \$350 (salary, fees, &c.)	1,345 04
NEWPORT, R. I.		1 deputy and clerk	1,000 00
1 collector	394 40	1 office boy and porter, June 30 to December 9, 1885, at \$15 per month	79 34
1 deputy collector	1,000 00	1 office boy and porter, December 9 to June 30, 1886, at \$30 per month	202 00
1 inspector	1,095 00	Total	2,626 38
1 inspector	602 25	BRAZOS DE SANTIAGO, TEX.	
1 inspector	375 00	1 collector of customs (fees, &c.)	2,453 43
1 inspector	292 00	1 deputy collector and cashier, \$1,800	1,795 05
1 boatman	490 00	1 deputy collector, chief clerk, and bookkeeper	1,600 00
Total	4,158 65	1 deputy collector and clerk	1,400 00
PROVIDENCE, R. I.		1 deputy collector and inspector, \$1,600	1,599 97
1 collector	4,109 00	1 deputy collector and mounted inspector	1,460 00
1 deputy collector, inspector, and clerk	2,000 00	3 deputy collectors and inspectors, \$1,277.50	3,832 50
1 deputy collector and cashier	2,000 00	11 mounted inspectors, \$1,460	16,060 00
1 deputy collector (office abolished July 7, 1885)	38 04	2 local inspectors, \$1,277.50	2,555 00
4 inspectors, weighers, gaugers, and measurers, \$1,277.50	5,110 00	2 local inspectors, \$1,277.50	511 00
1 inspector, weigher, gauger, and measurer (office abolished July 7, 1885)	24 50	1 inspectress	730 00
1 inspector and boarding officer (office abolished July 31, 1885)	4,200 00	1 messenger	750 00
1 inspector (office abolished July 31, 1885)	138 00	6 temporary inspectors	57 50
1 boatman	62 10	Total	34,804 45
1 messenger and storekeeper	600 00	CORPUS CHRISTI, TEX.	
1 storekeeper	730 00	1 collector	2,569 68
1 watchman	719 50	2 deputy collectors, \$1,600	3,200 00
1 appraiser	3,000 00	1 deputy collector	1,460 00
1 clerk, sampler, and measurer	101 10	1 clerk	1,200 00
Total	23,927 24	4 mounted inspectors, \$1,460	5,840 00
BEAUFORT, S. C.		1 mounted inspector from June 15, 1886	64 00
1 collector	2,088 51	5 inspectors, \$1,277.50	6,387 50
2 deputy collectors, \$1,095	2,190 00	1 inspector and porter, from March 1, 1886	244 09
4 revenue boatmen, \$420	1,680 00		
Total	5,958 51		

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
CORPUS CHRISTI, TEX.—continued.		SALURIA, TEX.—continued.	
Porter from July 1, 1885, to February 23, 1886	\$315 00	1 deputy collector and mounted inspector	\$1,277 50
1 inspectress	718 00	7 inspectors, \$1,277.50	7,738 50
1 night inspector, from April 1, 1886	182 00	1 porter and messenger	360 00
1 revenue boatman	730 00	Total	14,549 70
1 porter	420 00	The Department allows to 5 of the inspectors who are mounted forage for one horse each 50 cents per diem, or \$182.50 per diem; also 1 deputy collector and mounted inspector at same rate, making total for forage	1,095 00
Total	23,330 18	ALEXANDRIA, VA.	
GALVESTON, TEX.		1 collector (fees)	315 58
1 collector	3,518 25	1 deputy collector	1,200 00
1 clerk	2,000 00	1 inspector	522 00
1 clerk	1,800 00	Total	2,037 58
1 clerk	1,687 56	CHERRYSTONE, VA.	
2 clerks, \$1,600	3,200 00	1 collector of customs	832 10
1 clerk	1,200 00	1 deputy collector	900 00
1 storekeeper	1,400 00	1 special deputy collector	900 00
1 acting appraiser	156 60	1 deputy collector, inspector, and boatman	480 00
1 weigher and gauger	154 00	Total	3,112 10
1 chief inspector	1,460 00	NORFOLK AND PORTSMOUTH, VA.	
1 inspector	1,460 00	1 collector	2,129 29
6 inspectors, \$1,277.50	7,665 00	1 deputy collector	1,600 00
3 temporary inspectors, \$434	1,302 00	2 clerks, \$1,300	2,600 00
1 temporary inspector	138 00	1 clerk	900 00
7 temporary inspectors, \$137	959 00	1 inspector	1,460 00
4 night inspectors	4,380 00	4 inspectors, \$1,095	4,380 00
3 temporary night inspectors, \$392	1,176 00	1 watchman	720 00
1 messenger and porter	730 00	1 boatman	480 00
1 assistant messenger and porter	500 00	1 boatman	360 00
1 laborer	480 00	2 boatmen, \$420	840 00
1 machinist	840 00	1 temporary inspector	51 00
1 fireman	540 00	2 temporary laborers, \$70.75	141 50
3 deck hands, \$480	1,440 00	Total	15,661 79
Total	38,186 41	PETERSBURG, VA.	
PASO DEL NORTE, TEX.		1 collector	78 70
1 collector, El Paso	2,000 00	1 deputy and clerk	1,200 00
1 custodian bonded warehouse, El Paso	1,200 00	1 deputy and inspector	1,095 00
1 special deputy collector, El Paso	1,800 00	1 night watchman	730 00
1 clerk, El Paso	1,362 60	Total	3,103 70
1 clerk, El Paso	798 90	RICHMOND, VA.	
1 storekeeper, El Paso	1,200 00	1 collector of customs	789 43
1 inspectress, El Paso	30 00	1 deputy and clerk	1,600 00
1 janitor, El Paso	180 00	1 deputy and inspector	730 00
1 deputy collector, Tucson	1,333 70	2 inspectors, \$1,095	2,190 00
1 deputy collector, Nogales	1,229 40	1 clerk and inspector	1,300 00
1 deputy collector, Tombstone	1,229 40	1 boatman	420 00
1 deputy collector, La Noria	1,229 40	1 watchman	720 00
1 deputy collector, Deming	1,204 50	1 gauger	17 00
1 deputy collector, Presidio	1,003 75	Total	7,766 43
1 deputy collector, Yuma	246 00	TAPPAHANNOCK, VA.	
2 mounted inspectors, El Paso, \$1,229.10	2,458 20	1 collector of customs	422 65
1 mounted inspector, Camp Rice	1,229 10	1 deputy collector	600 00
1 mounted inspector, Nogales	1,229 10	Total	1,022 65
1 mounted inspector, Deming	1,229 10		
1 mounted inspector, Deming	798 60		
1 mounted inspector, El Paso	430 50		
1 mounted inspector, Tombstone	210 00		
1 mounted inspector, Tombstone	653 40		
1 mounted inspector, La Noria	798 60		
1 mounted inspector, El Paso	798 60		
1 mounted inspector, Tucson	597 30		
1 inspector, El Paso	597 30		
1 inspector, El Paso	1,229 10		
1 inspector, Fairbanks	430 50		
1 night inspector, El Paso	484 00		
1 night inspector, Nogales	484 00		
Total	29,705 05		
SALURIA, TEX.			
2 collector (fees, &c.)	1,973 70		
1 deputy collectors, \$1,600	3,200 00		

## NUMBER of PERSONS EMPLOYED in each DISTRICT, &amp;c.—Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
YORKTOWN, VA.		VERMONT, VT.—continued.	
1 collector of customs .....	\$2, 049 71	1 clerk, \$800 per annum .....	\$800 00
1 inspector and special deputy collector .....	1, 460 00	4 tally clerks, \$1 per diem .....	603 00
1 inspector and deputy collector .....	600 00	2 night watchmen, \$730 per annum .....	244 60
1 inspector, weigher, and gauger .....	1, 095 00	1 night watchman, \$2 per diem .....	368 00
1 inspector and clerk .....	1, 095 00	1 messenger, \$720 per annum .....	571 30
2 boatmen, \$360 .....	720 00	Total .....	59, 622 18
Total .....	7, 019 71	PUGET SOUND, WASH.	
VERMONT, VT.		1 collector .....	3, 000 00
1 collector .....	2, 965 00	1 special deputy collector .....	2, 000 00
1 deputy collector, inspector, and clerk, \$2,500 per annum .....	625 00	2 deputy collectors and clerks, \$1,500 .....	3, 000 00
1 deputy collector, inspector, and clerk, \$2,200 per annum .....	1, 650 00	3 deputy collectors and clerks, \$1,200 .....	3, 600 00
2 deputy collectors, inspectors, and clerks, \$1,800 per annum .....	2, 250 00	1 deputy collector and clerk .....	1, 277 50
3 deputy collectors, inspectors, and clerks, \$1,600 per annum .....	1, 663 22	1 deputy collector and clerk .....	1, 460 00
4 deputy collectors, inspectors, and clerks, \$1,500 per annum .....	4, 480 81	2 inspectors, \$1,460 .....	2, 920 00
2 deputy collectors, inspectors, and clerks, \$1,400 per annum .....	1, 165 40	10 inspectors, \$1, 277.50 .....	12, 775 00
2 deputy collectors, inspectors, and clerks, \$1,200 per annum .....	1, 898 90	1 night inspector .....	900 00
2 deputy collectors, inspectors, and clerks, \$3.80 per diem .....	1, 736 60	1 night inspector .....	912 50
3 deputy collectors, inspectors, and clerks, \$3.30 per diem .....	910 80	3 boatmen and inspectors, \$912.50 .....	1, 837 50
4 deputy collectors, inspectors, and clerks, \$3 per diem .....	3, 276 00	1 boatman and inspector .....	710 00
1 deputy collector and inspector, \$1,200 per annum .....	449 97	2 clerks, \$1,200 .....	2, 400 00
2 deputy collectors and inspectors, \$1,095 per annum .....	457 25	2 boatmen, \$600 .....	1, 200 00
4 deputy collectors and inspectors, \$730 per annum .....	489 20	Total .....	37, 992 50
23 deputy collectors and inspectors, \$3 per diem .....	14, 724 00	WHEELING, W. VA.	
2 deputy collectors and inspectors, \$2.75 per diem .....	506 00	1 surveyor (salary and fees) .....	708 85
1 deputy collector and inspector, \$2.50 per diem .....	685 00	1 special deputy and clerk .....	521 70
4 deputy collectors and inspectors, \$2 per diem .....	2, 128 00	Total .....	1, 233 55
3 deputy collectors and inspectors, \$1.65 per diem .....	1, 706 86	LA CROSSE, WIS.	
1 deputy collector and inspector, \$600 per annum .....	115 67	1 surveyor .....	1, 200 00
2 inspectors, \$4 per diem .....	2, 920 00	MILWAUKEE, WIS.	
19 inspectors, \$3 per diem .....	9, 216 00	1 collector .....	2, 804 75
1 inspector, \$2 per diem .....	184 00	1 special deputy collector and cashier .....	1, 800 00
1 clerk, \$1,000 per annum .....	831 60	1 deputy collector and clerk .....	1, 600 00
		1 deputy collector and clerk .....	1, 200 00
		1 deputy collector and clerk .....	1, 460 00
		1 deputy collector and clerk .....	1, 095 00
		1 deputy collector and clerk .....	505 07
		1 deputy collector and clerk .....	455 75
		1 deputy collector and clerk .....	146 60
		1 deputy collector and clerk .....	292 00
		1 deputy collector and clerk .....	419 75
		1 deputy collector and clerk .....	44 00
		1 opener and packer .....	720 00
		Total .....	12, 542 32

## RECAPITULATION BY STATES.

State or Territory.	Compensation.	State or Territory.	Compensation.
Alabama .....	\$18,233 50	Montana and Idaho .....	\$1,011 20
Alaska .....	11,609 24	Nebraska .....	1,040 34
California .....	319,775 02	New Hampshire .....	8,436 43
Colorado .....	3,523 27	New Jersey .....	16,487 19
Connecticut .....	34,964 16	New York .....	2,625,232 31
Delaware .....	7,956 24	North Carolina .....	20,816 05
District of Columbia .....	4,640 58	Ohio .....	62,650 10
Florida .....	72,992 83	Oregon .....	35,631 40
Georgia .....	31,048 82	Pennsylvania .....	347,628 76
Illinois .....	128,619 18	Rhode Island .....	29,469 34
Indiana .....	8,588 88	South Carolina .....	25,481 07
Iowa .....	944 90	Tennessee .....	3,399 88
Kentucky .....	13,857 95	Texas .....	140,575 79
Louisiana .....	202,507 71	Virginia .....	39,723 96
Maine .....	161,541 30	Vermont .....	59,622 18
Massachusetts .....	689,231 69	Washington .....	37,992 50
Maryland .....	255,062 04	West Virginia .....	1,233 55
Michigan .....	124,235 58	Wisconsin .....	13,742 32
Minnesota .....	31,938 63		
Mississippi .....	6,726 61		
Missouri .....	46,188 43	Total .....	5,644,410 93



POPULATION, NET REVENUE, and NET EXPENDITURES of the GOVERNMENT from 1837 to June 30, 1886, and PER CAPITA of the REVENUES and PER CAPITA of EXPENDITURES.

Years.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expenditures.
1837	15,655,000	\$24,954,153 00	\$1 59	\$37,243,496 00	\$2 38
1838	16,112,000	26,302,562 00	1 63	33,865,059 00	2 10
1839	16,584,000	31,482,750 00	1 90	26,899,128 00	1 62
1840	17,069,453	19,480,115 00	1 14	24,317,579 00	1 42
1841	17,591,000	16,880,160 00	96	26,565,873 00	1 51
1842	18,132,000	19,976,197 00	1 10	25,205,761 00	1 39
1843 (6 months)	18,694,000	8,302,702 00	89	11,858,075 00	1 27
1844	19,276,000	29,321,374 00	1 52	22,337,571 00	1 16
1845	19,878,000	29,970,106 00	1 51	22,937,408 00	1 15
1846	20,500,000	29,699,968 00	1 45	27,786,925 00	1 85
1847	21,143,000	26,495,769 00	1 25	57,281,412 00	2 71
1848	21,805,000	35,735,779 00	1 64	45,377,225 00	2 08
1849	22,489,000	31,208,143 00	1 39	45,051,657 00	2 00
1850	23,191,876	43,603,439 00	1 88	39,543,492 00	1 71
1851	23,995,000	52,559,304 00	2 19	47,709,017 00	1 99
1852	24,802,000	49,846,816 00	2 01	44,194,919 00	1 78
1853	25,615,000	61,587,054 00	2 40	48,184,111 00	1 88
1854	26,433,000	73,800,341 00	2 79	58,044,862 00	2 20
1855	27,256,000	65,350,575 00	2 40	59,742,668 00	2 19
1856	28,083,000	74,056,699 00	2 64	69,571,026 00	2 48
1857	28,916,000	68,905,313 00	2 38	67,795,708 00	2 34
1858	29,753,000	46,655,366 00	1 57	74,185,270 00	2 49
1859	30,596,000	53,480,466 00	1 75	69,070,977 00	2 26
1860	31,443,321	56,064,608 00	1 78	63,130,598 00	2 01
1861	32,064,000	41,509,930 00	1 29	66,546,645 00	2 08
1862	32,704,000	51,987,455 00	1 59	474,761,819 00	14 52
1863	33,365,000	112,697,291 00	3 38	714,740,725 00	21 42
1864	34,046,000	264,626,772 00	7 77	865,322,642 00	25 42
1865	34,748,000	333,714,605 00	9 60	1,297,555,224 00	37 34
1866	35,469,000	558,032,620 00	15 73	520,809,417 00	14 68
1867	36,211,000	490,634,010 00	13 55	357,542,675 00	9 87
1868	36,973,000	405,638,083 00	10 97	377,340,285 00	10 21
1869	37,756,000	370,943,747 00	9 82	322,865,278 00	8 55
1870	38,558,371	411,255,478 00	10 67	309,653,561 00	8 03
1871	39,553,000	383,823,945 00	9 69	292,177,188 00	7 39
1872	40,596,000	374,106,868 00	9 22	277,517,963 00	6 84
1873	41,677,000	333,738,205 00	8 01	290,345,245 00	6 97
1874	42,796,000	304,978,755 00	7 13	302,633,873 00	7 07
1875	43,951,000	288,000,051 00	6 55	274,623,393 00	6 25
1876	45,137,000	294,095,865 00	6 52	265,101,085 00	5 87
1877	46,353,000	281,406,419 00	6 07	241,334,475 00	5 21
1878	47,598,000	257,763,379 00	5 42	236,064,327 00	4 98
1879	48,866,000	273,827,184 00	5 60	266,947,684 00	5 46
1880	50,155,783	333,526,611 00	6 65	267,642,953 00	5 34
1881	51,495,000	360,782,293 00	7 01	260,712,888 00	5 06
1882	52,802,000	403,525,250 00	7 64	257,951,440 00	4 89
1883	54,165,000	398,287,582 00	7 35	265,408,138 00	4 90
1884	55,536,000	348,519,870 00	6 27	244,126,244 00	4 39
1885	56,975,000	323,690,706 00	5 68	260,226,935 00	4 57
1886	58,420,000	396,439,727 00	5 76	242,483,138 00	4 15

**COMPARATIVE STATEMENT of the RECEIPTS from and EXPENDITURES on  
account of CUSTOMS for the fiscal year 1886.**

States, Territories, &c.	Receipts.	Expendi- tures.	States, Territories, &c.	Receipts.	Expendi- tures.
Maine .....	\$1,043,192 49	\$159,424 91	Indiana .....	\$69,891 16	\$7,791 74
New Hampshire .....	2,827 48	8,677 51	Illinois .....	4,077,644 61	139,050 54
Vermont .....	728,974 23	50,964 84	Michigan .....	407,814 89	107,309 60
Massachusetts .....	21,108,040 09	721,307 93	Wisconsin .....	221,864 36	14,528 37
Rhode Island .....	178,727 94	25,067 87	Minnesota .....	132,877 47	36,573 67
Connecticut .....	565,605 22	32,711 34	Iowa .....	446 48	804 99
New York .....	135,537,188 21	2,923,737 26	Missouri .....	1,309,103 89	66,091 37
New Jersey .....	32,486 31	13,078 14	Nebraska .....	19,583 61	864 65
Pennsylvania .....	14,849,763 07	446,566 70	Colorado .....	43,420 58	4,639 46
Delaware .....	14,450 97	7,969 54	Oregon .....	268,394 61	40,268 15
Maryland .....	2,560,144 56	291,851 34	Washington .....	29,715 37	26,123 02
District of Columbia .....	20,182 07	5,014 69	Alaska .....	1,276 42	12,784 00
Virginia .....	42,495 90	38,413 02	California .....	5,976,115 45	378,723 58
West Virginia .....	202 92	920 63	Montana and Idaho .....		2,222 11
North Carolina .....	24,013 98	21,171 51	Amount paid by dis- bursing agents for salaries .....		162,123 03
South Carolina .....	50,653 39	25,021 89	Contingent expenses and fees in customs cases .....		10,980 13
Georgia .....	58,544 75	29,555 01	Transportation .....		763 38
Florida .....	537,746 28	71,396 43	Miscellaneous, rent, stationery, &c. ....		31,750 19
Alabama .....	23,124 87	20,831 02			
Mississippi .....	3,844 26	7,365 04			
Louisiana .....	1,337,465 99	220,085 93			
Texas .....	335,944 64	165,634 69			
Tennessee .....	13,809 73	2,780 02			
Kentucky .....	142,484 67	14,455 46			
Ohio .....	1,135,455 52	80,212 97			
			Total .....	192,905,623 44	6,427,612 67

**COMPARATIVE STATEMENT of the RECEIPTS from and EXPENDITURES on  
account of INTERNAL REVENUE for the fiscal year 1886.**

States, Territories, &c.	Receipts.	Expendi- tures.	States, Territories, &c.	Receipts.	Expendi- tures.
Alabama .....	\$81,738 98	\$20,874 93	New Mexico .....	\$64,315 24	\$11,892 15
Arkansas .....	94,315 11	25,336 11	Nebraska .....	1,664,900 89	26,265 72
California .....	2,087,845 68	70,196 56	Nevada .....	62,388 58	9,958 28
Colorado .....	201,482 46	14,767 15	New Hampshire .....	385,033 29	9,370 77
Connecticut .....	461,293 31	22,137 43	New Jersey .....	3,947,538 05	56,872 21
Delaware .....	244,476 25	11,475 28	New York .....	14,867,761 80	225,053 41
Florida .....	240,940 91	12,468 27	North Carolina .....	1,745,447 11	201,243 27
Georgia .....	303,971 91	61,329 98	Ohio .....	12,920,716 07	175,468 06
Illinois .....	23,798,858 88	197,110 54	Oregon .....	121,415 37	15,199 85
Indiana .....	4,876,793 28	79,391 57	Pennsylvania .....	7,843,770 35	246,337 55
Iowa .....	2,543,227 47	42,055 83	Rhode Island .....	132,081 72	8,166 58
Kansas .....	203,451 57	17,470 31	South Carolina .....	100,872 33	26,042 84
Kentucky .....	15,714,810 01	490,056 84	Tennessee .....	1,024,787 93	83,988 84
Louisiana .....	552,115 30	26,395 98	Texas .....	195,635 58	40,426 41
Maine .....	58,826 65	9,816 77	Vermont .....	31,328 25	6,703 16
Maryland .....	2,461,611 47	74,039 84	Virginia .....	2,978,639 35	127,838 73
Mississippi .....	46,784 82	14,839 17	West Virginia .....	484,330 99	29,060 22
Montana .....	92,450 17	15,548 48	Wisconsin .....	3,095,908 15	56,505 53
Massachusetts .....	2,295,061 15	63,913 52	Miscellaneous .....	8,475 39	801,191 43
Michigan .....	1,670,152 97	36,962 90			
Minnesota .....	534,463 45	18,631 22			
Missouri .....	7,060,935 19	95,975 73			
			Total .....	116,805,936 48	3,578,679 42

## REPORT ON THE FINANCES.

## RECEIPTS and EXPENDITURES of the GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1885.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$52, 203, 853 12	Civil and miscellaneous .....	\$20, 132, 810 40
Internal revenue .....	28, 600, 281 06	War Department .....	9, 718, 806 23
Sales of public lands .....	1, 173, 574 87	Navy Department .....	3, 985, 104 33
Miscellaneous sources .....	4, 785, 470 34	Indians and pensions .....	22, 618, 068 31
Net revenues .....	86, 763, 179 39	Interest on public debt .....	13, 439, 623 41
Loans and Treasury notes .....		Net ordinary expenditures.	69, 894, 412 68
Total net receipts .....	86, 763, 179 39	Redemption loans and Treasury notes .....	20, 592, 753 00
Balance in Treasury, June 30, 1885 .....	521, 794, 026 26	Total net expenditures .....	90, 487, 165 68
Total .....	608, 557, 205 65	Balance in Treasury, September 30, 1885 .....	518, 070, 039 97
		Total .....	608, 557, 205 65

QUARTER ENDING DECEMBER 31, 1885.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$43, 541, 187 23	Civil and miscellaneous .....	\$18, 768, 606 50
Internal revenue .....	29, 912, 390 27	War Department .....	9, 344, 907 92
Sales of public lands .....	1, 742, 073 31	Navy Department .....	3, 757, 809 19
Miscellaneous sources .....	5, 029, 970 77	Indians and pensions .....	15, 188, 569 12
Net revenues .....	80, 225, 621 58	Interest on public debt .....	11, 698, 496 29
Loans and Treasury notes .....		Net ordinary expenditures.	58, 758, 479 02
Total net receipts .....	80, 225, 621 58	Redemption loans and Treasury notes .....	11, 962, 679 11
Balance in Treasury, September 30, 1885 .....	518, 070, 039 97	Total net expenditures .....	70, 716, 158 13
Total .....	598, 295, 661 55	Balance in Treasury, December 31, 1885 .....	527, 579, 503 42
		Total .....	598, 295, 661 55

QUARTER ENDING MARCH 31, 1886.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$49, 564, 783 89	Civil and miscellaneous .....	\$16, 604, 302 94
Internal revenue .....	25, 990, 668 74	War Department .....	7, 435, 690 35
Sales of public lands .....	1, 220, 424 43	Navy Department .....	2, 963, 368 98
Miscellaneous sources .....	5, 245, 678 39	Indians and pensions .....	15, 794, 801 12
Net revenue .....	82, 021, 555 45	Interest on public debt .....	14, 069, 595 85
Loans and Treasury notes .....		Net ordinary expenditures.	56, 867, 759 24
Total net receipts .....	82, 021, 555 45	Redemption loans and Treasury notes .....	23, 417, 406 50
Balance in Treasury December 31, 1885 .....	527, 579, 503 42	Total net expenditures .....	80, 285, 165 74
Total .....	609, 601, 058 87	Balance in Treasury March 31, 1886 .....	529, 315, 893 13
		Total .....	609, 601, 058 87

## RECEIPTS and EXPENDITURES of the GOVERNMENT—Continued.

## QUARTER ENDING JUNE 30, 1886.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$47,595,199 20	Civil and miscellaneous .....	\$18,661,210 01
Internal revenue .....	32,302,506 41	War Department .....	7,824,658 24
Sales of public lands .....	1,491,926 73	Navy Department .....	3,201,005 24
Miscellaneous sources .....	6,036,648 30	Indians and pensions .....	15,907,583 65
		Interest on public debt .....	11,372,430 42
Net revenue .....	87,429,370 64		
Loans and Treasury notes .....		Net ordinary expenditures .....	56,967,487 56
		Redemption loans and Treasury notes .....	32,929,020 75
Total net receipts .....	87,429,370 64		
Balance in Treasury March 31, 1886 .....	529,315,893 13	Total net expenditures .....	89,896,508 31
		Balance in Treasury June 30, 1886 .....	526,848,755 46
Total .....	616,745,263 77	Total .....	616,745,263 77

## FISCAL YEAR ENDING JUNE 30, 1886.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$192,905,023 44	Civil and miscellaneous .....	\$74,166,929 85
Internal revenue .....	116,805,936 48	War Department .....	34,324,152 74
Sales of public lands .....	5,630,999 34	Navy Department .....	13,907,887 74
Miscellaneous sources .....	21,097,767 80	Indians and pensions .....	69,504,022 20
		Interest on public debt .....	50,580,145 97
Net revenue .....	336,439,727 06		
Loans and Treasury notes .....		Net ordinary expenditures .....	242,483,138 50
		Redemption loans and Treasury notes .....	88,901,859 36
Total net receipts .....	336,439,727 06		
Balance in Treasury June 30, 1885 .....	521,794,026 26	Total net expenditures .....	331,384,997 86
		Balance in Treasury June 30, 1886 .....	526,848,755 46
Total .....	858,233,753 32	Total .....	858,233,753 32

## QUARTER ENDING SEPTEMBER 30, 1886.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs .....	\$50,177,536 50	Civil and miscellaneous .....	\$27,221,791 06
Internal revenue .....	28,930,043 94	War Department .....	9,726,804 09
Sales of public lands .....	1,827,781 46	Navy Department .....	4,603,230 59
Miscellaneous sources .....	5,010,180 67	Indians and pensions .....	22,023,111 14
		Interest on public debt .....	13,210,226 86
Net revenue .....	94,945,592 57		
Loans and Treasury notes .....		Net ordinary expenditures .....	76,785,164 34
		Redemption loans and Treasury notes .....	46,094,156 00
Total net receipts .....	94,945,592 57	Unavailable .....	7,997 64
Balance in Treasury June 30, 1886 .....	526,848,755 46		
		Total net expenditures .....	122,887,317 98
Total .....	621,794,348 03	Balance in Treasury September 30, 1886 .....	498,907,030 05
		Total .....	621,794,348 03



(No. 16.)

**REPORT OF THE CHIEF OF THE DIVISION OF CUSTOMS**

**TREASURY DEPARTMENT,**  
**OFFICE OF THE SECRETARY,**  
*Washington, D. C., November 29, 1886.*

SIR: I have the honor to inform you that during the season of 1886 the Alaska Commercial Company took 99,980 fur-seal skins, and shipped the same to San Francisco, where the tax was paid, the tax being paid upon the number of skins as appeared by the count at the time of the shipment from the Seal Islands, and not, as has been the practice heretofore, upon the count as made after their arrival at San Francisco.

The Alaska Commercial Company has paid its annual rental up to the 1st of May, 1886, and, so far as known, has otherwise conformed to the conditions of its lease.

Respectfully, yours,

**JOHN G. MACGREGOR,**  
*Chief of Customs Division.*

**Hon. DANIEL MANNING,**  
*Secretary of the Treasury.*



(No. 17.)

## REPORT OF THE CHIEF OF THE DIVISION OF SPECIAL AGENTS.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., November 18, 1886.

SIR: I have the honor to submit the following report of the results of the work of the Division of Special Agents of the Treasury Department for the fiscal year ended June 30, 1886:

### *Money paid into the Treasury.*

On account of seizures.....	\$9,118 90
Fines and penalties .....	3,602 15
Suits .....	4,093 93
Duties.....	572,376 62
Miscellaneous.....	3,545 36
<b>Total.....</b>	<b>\$592,736 96</b>
Number of suits brought.....	9
Amount involved.....	\$29,639 82
Number of seizures .....	280
Appraised value of seizures.....	\$64,995 13
Duties on seizures .....	\$8,562 72
Reduction in expenses recommended .....	\$184,663 93
Number of reports received.....	4,149

Of these reports, 115 relate to smuggling, 263 to undervaluations, 82 to misconduct of customs officers, 231 to seizures, 115 to inspection of customs districts, 13 to arrests made, 21 to suits commenced, and 3,309 to miscellaneous subjects.

The cost of the service for the last fiscal year as compared with the year 1885 is as follows:

Year.	Special agents.	Inspectors.	Fraud-roll employes.	Total.
1885.....	\$87,466 42	\$52,672 02	\$69,867 14	\$210,005 58
1886.....	76,570 65	49,770 66	12,811 97	139,153 28
Total reduction.....				\$70,852 30

The reports of examinations of the several customs districts and special reports made from time to time show a general improvement in the methods of business and the discipline of the service.

Careful attention is generally given to the details of current transactions by the heads of departments, resulting in the correction of many minor irregularities and increased efficiency in administration. A comparison of the receipts and expenses of each customs district for the last fiscal year with those of the previous fiscal year shows that, while the revenues have increased at nearly all of the important ports,



the expenses have in most cases been reduced, and that an aggregate reduction of \$568,575 was made in the expenses of these districts during the last fiscal year.

The accompanying statement, No. 1, shows the number of employes and the expenses of collection in each customs district for the fiscal years 1885 and 1886.

Statement No. 2 shows the business transacted in each customs district, including receipts and expenses and value of exports.

Statement No. 3 shows 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.

Statement No. 4 shows the actual quantities and classification of sugars imported at the several ports during the last fiscal year.

I am, very respectfully,

L. G. MARTIN,  
*Supervising Special Agent.*

HON. DANIEL MANNING,  
*Secretary of the Treasury.*

# APPENDIX.

**No. 1.**—COMPARATIVE STATEMENT showing NUMBER of EMPLOYÉS and EXPENSE of COLLECTING CUSTOMS REVENUES in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the years 1885 and 1886, compiled from collectors' statements.

Districts.	Number em- ployés.		De- crease.	In- crease.	Expenses.		Decrease.	Increase.	Cost to collect \$1.	
	1885.	1886.			1885.	1886.			1885.	1886.
Alaska (Sitka), Alaska.....	10	11		1	\$14,371	\$13,826	\$545		\$4.78	\$5.60
Albemarle (Edenton), N. C.....	3	3			3,019	2,994	25		3.33	6.86
Alexandria, Va.....	5	3	2		2,595	2,040	555		1.97	3.54
Annapolis, Md.....	4	3	1		2,204	1,949	255		2.51	9.60
Apalachicola, Fla.....	3	3			2,990	3,580		\$590	.75	.89
Aroostook (Houlton), Me.....	8	8			9,018	9,871		853	.51	.43
Baltimore, Md.....	211	189	22		300,911	269,875	31,036		.14	.10
Bangor, Me.....	11	10	1		20,397	13,530	6,867		.37	.15
Barnstable, Mass.....	19	20		1	7,416	6,964	452		2.68	4.16
Bath, Me.....	8	8			8,292	9,128		836	.13	.17
Beaufort, N. C.....	4	4			3,447	2,556	891		2.40	19.07
Beaufort, S. C.....	7	7			6,075	5,536	539		.61	.37
Belfast, Me.....	8	7	1		4,443	5,411		968	1.39	1.39
Boston, Mass.....	606	587	19		699,343	640,334	59,009		.035	.03
Brazos (Brownsville), Tex.....	31	25	6		42,428	39,068	3,360		1.89	.91
Bridgeton, N. J.....	1	1			290	290			.15	3.41
Bristol and Warren, R. I.....	3	2	1		1,570	1,324	246		7.49	10.59
Brunswick, Ga.....	9	9			8,600	8,357	243		1.13	1.16
Buffalo Creek, N. Y.....	40	39	1		52,067	53,712		1,645	.057	.057
Burlington (Trenton), N. J.....	2	1	1		204	210		6	.45	1.31
Cape Vincent, N. Y.....	14	16		2	13,998	14,679		681	.34	.47
Castine, Me.....	6	6			4,988	5,235		247	4.88	9.93
Champlain (Plattsburg), N. Y.....	26	22	4		24,192	22,194	1,998		.098	.086
Charleston, S. C.....	19	15	4		24,168	18,497	5,671		.50	.44
Cherrystone (Eastville), Va.....	4	4			3,030	3,052		22	1.94	5.25
Chicago, Ill.....	103	95	8		154,724	141,545	13,179		.037	.034
Corpus Christi, Tex.....	19	13	1		25,120	23,750	1,370		.70	.58
Cuyahoga (Cleveland), Ohio.....	19	16	3		21,730	19,833	1,897		.086	.096
Delaware (Wilmington), Del.....	11	11			8,604	8,212	392		.40	.51
Denver, Colo.....	3	2	1		3,884	4,423		539	.10	.10
Detroit, Mich.....	66	66			67,027	68,937		1,910	.21	.21
Duluth, Minn.....	4	5		1	5,710	6,004		294	1.20	1.84
Dunkirk, N. Y.....	3	2	1		3,247	2,446	801		5.34	12.04
Eastern (Crisfield), Md.....	2	2			4,117	4,040	77		.71	2.77
Edgartown, Mass.....	5	5			3,502	3,380	122		5.16	4.07
Erie, Pa.....	4	4			4,926	5,232		306	.83	.54

**No. 1.—COMPARATIVE STATEMENT** showing **NUMBER of EMPLOYÉS** and **EXPENSES of COLLECTING CUSTOMS REVENUE**,—&c.  
Continued.

Districts.	Number employés.		De-crease.	In-crease.	Expenses.		Decrease.	Increase.	Cost to collect \$1.	
	1885.	1886.			1885.	1886.			1885.	1886.
Fairfield (Bridgeport), Conn	2	2			\$2,368	\$2,382		\$14	\$0.66	\$1.14
Fall River, Mass	5	4	1		4,359	3,938	\$421		.34	.14
Fernandina, Fla	6	5	1		5,169	4,234	935		1.90	1.08
Frenchman's Bay (Ellsworth), Me	6	6			5,363	5,024	339		2.90	6.20
Galveston, Tex	39	33	6		50,189	45,089	5,100		.31	.39
Genesee (Rochester), N. Y	22	16	6		26,465	20,627	5,838		.088	.076
Georgetown, D. C	4	3	1		5,773	5,318	455		.26	.24
Georgetown, S. C	4	4			1,844	1,555		11	2.66	7.48
Gloucester, Mass	14	14			13,896	14,527		631	1.77	.75
Great Egg Harbor, N. J	4	3	1		2,312	2,000	312		1.99	3.50
Humboldt (Eureka), Cal	2	2			3,882	3,662	220		2.17	1.46
Huron (Port Huron), Mich	50	46	4		49,317	44,681	4,636		.57	.33
Indianapolis, Ind	3	4		1	5,990	6,219		229	.089	.089
Kennebunk, Me	3	2	1		702	611	91		4.80	16.51
Key West, Fla	34	36		2	30,884	40,162		9,328	.068	.078
Little Egg Harbor, N. J	4	3	1		1,875	1,670	205		5.42	17.95
Macbias, Me	4	4			4,430	3,521	909		2.06	2.31
Marblehead, Mass	3	3			2,563	2,619			2.45	1.43
Miami (Toledo), Ohio	5	5			3,427	3,852		425	.22	.12
Michigan (Grand Haven), Mich	15	12	3		9,075	7,774	1,301		1.64	1.40
Middletown, Conn	4	6		2	6,551	6,685		2,134	.091	.029
Milwaukee, Wis	12	12			12,513	13,864		351	.064	.056
Minnesota (Saint Vincent), Minn	21	19	2		27,994	27,622	372		1.31	.20
Mobile, Ala	22	18	4		21,223	17,534	3,689		6.23	166.37
Montana (Fort Benton), Mont	1	2		1	1,871	1,829	42		10.11	4.22
Nantucket, Mass	1	2			666	760		94	2.26	81.00
Natchez, Miss	1	1			507	81	426		.60	1.48
Newark, N. J	3	3			3,448	3,445	3		.11	.11
New Bedford, Mass	6	6			5,784	5,759	25		.94	1.28
Newburyport, Mass	4	4			2,648	2,584	64		.058	.064
New Haven, Conn	16	16			17,785	16,972	813		.28	.44
New London, Conn	5	4	1		6,114	4,761	1,353		1.67	2.62
Newport, R. I.	7	7			4,288	4,261	27		.022	.019
New York (New York), N. Y	1,512	1,532		20	2,900,179	2,636,048	264,131		.11	.14
New York (Albany), N. Y	8	8			12,670	11,678	992		.52	.98
New York (Pachogue), N. Y	1	1			322	276	46		.50	1.00
New York (Port Jefferson), N. Y	1	1			260	157	103		.15	.15
Niagara (Suspension Bridge), N. Y	42	39	3		51,038	40,468	10,570		.54	.52
Norfolk and Portsmouth, Va	16	16			15,847	17,296		1,449	.14	.16
New Orleans (New Orleans), La	196	178	18		233,880	220,457	13,423			

New Orleans (Atlanta, Ga.)	2	1	1	1,014	1,033	19	4.13	.96
New Orleans (Burlington, Iowa)	1	2	1	546	615	69	.54	1.03
New Orleans (Cairo, Ill.)	2	2		1,513	180	1,333	1.22	1.81
New Orleans (Chattanooga, Tenn.)	1	1		594	564	30	1.27	2.05
New Orleans (Cincinnati, Ohio)	22	22		36,895	38,623	1,728	.047	.042
New Orleans (Dubuque, Iowa)	1	1		444	438	6	.20	.37
New Orleans (Evansville, Ind.)	1	2	1	1,378	1,353	25	.21	.95
New Orleans (Galeana, Ill.)	2	2		921	877	44	.92	1.53
New Orleans (Kansas City, Mo.)	2	2		3,846	4,671	825	.085	.064
New Orleans (La Crosse, Wis.)	1	1		1,416	1,380	36	1.28	2.91
New Orleans (Louisville, Ky.)	8	9	1	12,005	15,086	3,081	.10	.10
New Orleans (Memphis, Tenn.)	3	3		2,810	2,138	672	.24	.13
New Orleans (Nashville, Tenn.)	1	1		583	505	78	.14	1.10
New Orleans (Omaha, Nebr.)	2	1	1	1,461	538	923	.15	.027
New Orleans (Paducah, Ky.)	1	1		438	426	12	.50	.92
New Orleans (Pittsburgh, Pa.)	10	10		18,330	18,136	194	.071	.072
New Orleans (Saint Louis, Mo.)	30	27	3	40,300	41,798	1,498	.087	.034
New Orleans (Saint Joseph, Mo.)	2	2		2,924	3,377	453	.19	.12
New Orleans (Wheeling, W. Va.)	3	3		1,534	1,234	300	.27	.52
Oregon (Astoria), Ore.	9	8	1	11,028	10,888	140	.20	.18
Oswegatchie (Ogdensburg), N. Y.	24	18	6	27,274	20,790	6,484	.11	.982
Oswego, N. Y.	25	20	5	29,855	23,755	6,100	.043	.036
Pamlico (New Berne), N. C.	10	10		5,424	5,125	299	1.91	2.65
Paso del Norte, Tex.	18	23	5	31,236	33,251	2,015	.67	.49
Passamaquoddy, Me.	18	18		20,660	20,606	60	.52	.28
Pearl River (Shieldsborough), Miss.	7	5	2	8,013	7,715	298	1.71	1.30
Pensacola, Fla.	19	20	1	17,405	18,100	695	.76	.81
Perth Amboy, N. J.	9	7	2	19,667	8,570	11,087	.34	.26
Petersburg, Va.	5	4	1	3,447	3,180	267	9.55	32.12
Philadelphia, Pa.	263	263	15	428,337	403,631	24,706	.054	.027
Plymouth, Mass.	4	2	2	2,443	2,360	83	.10	.074
Portland and Falmouth, Me.	54	51	3	82,190	79,072	3,118	.12	.094
Portsmouth, N. H.	8	8		8,227	8,667	440	4.56	2.41
Providence, R. I.	19	13	6	28,480	20,134	8,346	.14	.11
Puget Sound, Wash. Ter.	20	29	9	29,463	41,305	11,842	.61	.52
Richmond, Va.	10	10		8,295	8,090	205	1.27	.75
Saco, Me.	2	2		765	868	163	4.59	6.94
Sag Harbor, N. Y.	3	2	1	1,822	1,247	75	1.77	2.52
Salem, Mass.	8	7	1	6,980	7,386	406	.38	.29
Saluria (Indianola), Tex.	14	11	3	19,177	16,256	2,921	.50	.19
San Diego, Cal.	4	5	1	6,788	7,266	478	1.16	.67
Sandusky, Ohio	9	8	1	5,385	4,829	556	.57	.81
San Francisco, Cal.	234	211	23	422,809	353,101	69,708	.062	.058
Savannah, Ga.	19	19		21,479	21,140	333	.40	.37
Saint Augustine, Fla.	6	6		2,190	883	1,307	2.45	3.49
Saint John's (Jacksonville), Fla.	5	6	1	5,064	4,575	489	1.55	1.12
Saint Mark's (Cedar Keys), Fla.	5	4	1	4,627	4,248	379	9.20	5.62
Saint Mary's, Ga.	3	3		1,831	1,870	39	23.16	6.29
Southern Oregon (Coos Bay), Ore.	3	3		3,206	3,337	131	7.30	18.33
Stonington, Conn.	4	4		1,684	1,761	77	1.11	1.01
Superior (Marquette), Mich.	14	13	1	10,764	8,555	2,209	1.23	1.29
Tappahaunock, Va.	2	2		1,221	1,157	64	1.23	5.23

**No. 1.—COMPARATIVE STATEMENT showing NUMBER of EMPLOYEES and EXPENSES of COLLECTING CUSTOMS REVENUE, &c.—**  
Continued.

Districts.	Number employees.		Decrease.	Increase.	Expenses.		Decrease.	Increase.	Cost to collect \$1.	
	1885.	1886.			1885.	1886.			1885.	1886.
Tèche (Brashear), La .....	6	6	.....	.....	\$6,036	\$5,594	\$442	.....	\$3.55	\$5.24
Vicksburg, Miss .....	3	2	1	.....	696	681	15	.....	.52	1.39
Vermont (Burlington), Vt.....	64	53	11	.....	73,013	61,448	11,565	.....	.096	.089
Waldoborough, Me .....	7	7	.....	.....	7,618	9,483	.....	\$1,865	1.58	2.24
Wiscasset, Me .....	4	4	.....	.....	3,578	3,459	119	.....	4.91	3.23
Wilmington, N. C. ....	13	11	2	.....	13,507	12,216	1,291	.....	.48	.47
Wilmington, Cal .....	11	10	1	.....	11,651	10,905	746	.....	.24	.17
Willamette (Portland), Oreg ..	22	20	2	.....	33,727	24,566	9,161	.....	.17	.11
Yaquina, Oreg .....	1	1	.....	.....	1,265	1,283	.....	18	.015	8.27
York, Me .....	1	1	.....	.....	260	257	3	.....	9.24	36.71
Yorktown (Newport News), Va ..	13	8	5	.....	13,827	8,395	5,432	.....	.88	1.16

**No. 2.**—*STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the year ended June 30, 1886.*

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons em- ployed.	Cost to collect \$.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Alaska (Sitka) Alaska	20	31	16	30	174	29	\$1,710	\$2,468		\$8,022	\$13,826	11	\$5.60
Albemarle (Edenton), N. C.		147		195		69		436			2,994	3	6.86
Alexandria, Va.	11	152	14	139	11	120	141	575		87,930	2,040	3	3.54
Annapolis, Md.						135		203			1,949	3	9.60
Apalachicola, Fla.	45	27	37	35	31	65	2,151	4,012		163,994	3,580	3	.89
Aroostook (Houlton) Me.					1,072			22,668			9,871	8	.43
Baltimore, Md.	566	1,515	625	1,664	6,525	1,646	2,560,035	2,601,440	\$2,959	35,845,341	269,875	189	.10
Bangor, Me.	19		56		1,123	249	87,541	89,536			13,530	10	.15
Barnstable, Mass.	38	6	39	17	166	412	334	1,671			6,964	20	4.16
Bath, Me.	822	46	15	35	298	315	50,867	53,181			9,128	8	.17
Beaufort, N. C.		2	1	1		96		134			2,556	4	19.07
Beaufort, S. C.	47	114	101	54	8	13	13,743	14,616	2,890	1,056,666	5,536	7	.37
Belfast, Me.	127		144		150	316	1,708	3,885		7,662	5,411	7	1.39
Boston, Mass.	2,622	789	2,559	878	44,366	1,118	20,964,092	21,079,311	670,555	53,469,035	640,334	587	.03
Brazos (Brownsville) Tex.	4	24	5	32	1,848		40,928	42,931	107,440	767,907	39,068	25	.91
Bridgeton, N. J.						440	3	85			290	1	3.41
Bristol and Warren, R. I.		1				41		125			1,324	2	10.59
Brunswick, Ga.	159	326	213	250	9	47	5,274	7,184		1,141,720	8,357	9	1.16
Buffalo Creek, N. Y.	908	2,915	871	2,962	11,542	287	919,684	939,917		349,360	53,712	39	.057
Burlington (Trenton), N. J.								160			210	1	1.31
Cape Vincent, N. Y.	1,312	495	1,316	514	1,588	85	27,543	31,037	37,734	189,450	14,679	16	.47
Castine, Maine		4	10	2	15	295	55	527			5,235	6	9.93
Champlain (Plattsburg), N. Y.	886	69	894	733	6,546	254	248,968	257,486		1,514,244	22,194	22	.086
Charleston, S. C.	210	354	236	163	220	213	36,645	41,261	3,091	17,629,902	18,497	15	.44
Cherrystone (Eastville), Va.						567	224	581			3,052	4	5.25
Chicago, Ill.	155	10,794	377	10,770	12,004	570	4,078,898	4,099,550	5,099	2,163,813	141,545	95	.034
Corpus Christi, Tex.	4	52	2	51	1,260	31	37,932	40,784	134,882	888,312	23,750	18	.58
Cuyahoga (Cleveland), Ohio	302	3,152	363	3,107	788	287	198,102	205,291	50	272,445	19,833	16	.096
Delaware (Wilmington), Del.	49	55	3	7	32	207	14,451	16,012	33		8,212	11	.51
Denver, Colo.					113		42,901	43,488			4,423	2	.10
Detroit, Mich.	2,901	2,969	2,839	2,982	13,517	344	290,019	314,600	678,464	3,973,354	68,937	66	.21
Duluth, Minn.	177	830	176	822	338	30	2,098	3,249	644	2,228,119	6,004	5	1.84
Dunkirk, N. Y.		12		12			15	203			2,446	2	12.04
Edgartown (Crisfield), Md.			1	1		980		1,457			4,040	2	2.77
Edgartown, Mass.	49					37		830			5,380	5	4.07
Erie, Pa.	32	308	18	302	83	47	8,731	9,665			5,232	4	.54
Fairfield (Bridgeport), Conn.	10	666	8	242	12	223	2,076	2,076			2,382	2	1.14
Fall River, Mass.	10	721	10	699	40	125	16,336	27,042			3,938	4	.14
Fernandina, Fla.	18	191	50	171	31	26	3,947	3,890	54,081	127,939	4,234	5	1.08

SUPERVISING SPECIAL AGENT.

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**No. 2.—STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the year ended June 30, 1886—Continued.**

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons em- ployed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Frenchman's Bay (Ellsworth), Me.	6	6	14	1	51	333	\$93	\$810			\$5,024	6	\$6.20
Galveston, Tex.	162	322	185	296	460	219	108,167	113,343	\$234,543	\$16,960,514	45,089	33	.39
Genesee (Rochester), N. Y.	530	88	520	133	1,212	28	267,437	269,473		386,424	20,627	16	.076
Georgetown, D. C.	15	155	1	8	213	102	20,182	21,364			5,313	3	.24
Georgetown, S. C.	2	58	16			42	11	248		26,942	1,855	4	7.48
Gloucester, Mass.	123	4	113	19	907	604	15,091	19,119	123		14,527	14	.75
Great Egg Harbor, N. J.						113	260	570			2,000	3	3.50
Humboldt (Eureka), Cal.	19	40	25	1	7	49	1,723	2,499		163,595	3,662	2	1.46
Huron (Port Huron), Mich.	1,095	4,064	1,013	4,217	8,276	453	113,721	131,528	319,701	7,951,831	44,681	46	.33
Indianapolis, Ind.						210	69,116	69,243			6,219	4	.089
Kennebunk, Me.					4	33		37			611	2	16.51
Key West, Fla.	251	269	248	210	3,544	204	499,167	511,697	16,046	344,041	40,162	36	.078
Little Egg Harbor, N. J.						55		93			1,670	3	17.95
Machias, Me.	7	13	187	4	8	408	61	1,522		72,024	3,521	4	2.31
Marblehead, Mass.	28	1	29	1	31	54	1,498	1,827			2,619	3	1.43
Miami (Toledo), Ohio.	158	1,239	195	1,199	108	61	30,500	31,577	264	961,597	8,852	5	.12
Michigan (Grand Haven), Mich.	137	8,613	141	8,732	53	441	35	5,513		283,415	7,774	12	1.40
Middletown, Conn.	1	316	1	27	683	131	297,770	298,879			8,685	6	.029
Milwaukee, Wis.	19	4,751	1	4,815	640	445	221,732	227,228		19,000	12,864	12	.056
Minnesota (Saint Vincent), Minn.	21		21		1,613	53	131,661	136,473	6,704	968,498	27,622	19	.20
Mobile, Ala.	143	54	167	45	71	219	23,062	28,231		2,776,530	17,534	18	.62
Montana (Fort Benton), Montana.								11			1,829	2	166.27
Nantucket, Mass.		1		1	2	26	126	180			760	2	4.22
Natchez, Miss.						1		1			81	1	81.00
Newark, N. J.	45	7	70	7	48	136	1,373	2,327		50,769	3,445	3	1.48
New Bedford, Mass.	58	149	43	8	142	141	48,460	50,237	130	113,536	5,759	6	.11
Newburyport, Mass.	20	310	8	279	26	42	1,628	2,007		1,680	2,584	4	1.23
New Haven, Conn.	50	866	19	735	443	298	253,471	261,947	1,789	80,406	16,972	16	.064
New London, Conn.	18	39	13	117	79	223	8,594	10,648			4,761	4	.44
Newport, R. I.	11	355	13	412	13	195	304	1,623		230	4,261	7	2.62
New York (New York), N. Y.	5,783	1,989	5,219	3,196	300,254	4,666	132,763,137	133,472,003	9,840,315	304,496,611	2,636,048	1,532	.019
New York (Albany), N. Y.		3		1	375	357	79,141	82,668			11,678	8	.14
New York (Parchogue), N. Y.						158		280			276	1	.93
New York (Port Jefferson), N. Y.						88		157			157	1	1.00
Niagara (Suspension Bridge), N. Y.	313	748	310	749	8,449	20	246,478	267,395		50,724	40,468	39	.15
Norfolk and Portsmouth, Va.	82	1,398	159	1,555	59	545	28,807	32,873	1,000	11,646,587	17,296	10	.52
New Orleans (New Orleans), La.	744	264	707	271	9,940	428	1,336,466	1,361,877	936,417	81,296,126	220,437	178	.16
New Orleans (Atlanta, Ga.)					2		1,066	1,066			1,033	1	.96
New Orleans (Burlington, Iowa).					1	65		592			615	2	1.03

New Orleans (Cairo, Ill.)						7		99			180	2	1.81
New Orleans (Chattanooga, Tenn.)						35		275			564	1	2.05
New Orleans (Cincinnati, Ohio)					2,486	145	900,849	905,699			38,623	22	.042
New Orleans (Dubuque, Iowa)					7	82		1,176			438	1	.37
New Orleans (Evansville, Ind.)						98		1,411			1,353	2	.95
New Orleans (Galena, Ill.)						29		570			877	2	1.53
New Orleans (Kansas City, Mo.)					192	17	72,531	72,978			4,671	2	.064
New Orleans (La Crosse, Wis.)						46		474			1,380	1	2.91
New Orleans (Louisville, Ky.)					846	72	142,488	144,718			15,086	9	.10
New Orleans (Memphis, Tenn.)					26	112	13,907	15,859			2,138	3	.13
New Orleans (Nashville, Tenn.)						50		455			505	1	1.10
New Orleans (Omaha, Nebr.)					27	16	19,588	19,906			538	1	.027
New Orleans (Paducah, Ky.)						40		463			426	1	.92
New Orleans (Pittsburgh, Pa.)					519	213	246,719	250,701			18,136	10	.072
New Orleans (Saint Louis, Mo.)					2,678	272	1,208,398	1,215,422			41,798	27	.034
New Orleans (Saint Joseph, Mo.)					64	5	27,784	27,894			3,377	2	.12
New Orleans (Wheeling, W. Va.)					3	153	203	2,371			1,234	3	.52
Oregon (Astoria, Oreg.)	67	208	62	192	30	89	58,324	59,962	3,000	1,320,698	10,888	8	.18
Oswegatchie (Ogdensburg), N. Y.	769	654	745	651	3,881	45	243,201	250,627	54,625	1,492,335	20,790	18	.082
Oswego, N. Y.	1,980	318	1,903	406	2,242	82	635,078	643,328	22,054	1,460,239	23,755	20	.036
Pamlico (New Bern), N. C.	6	314	7	1	11	123	1,401	1,981		4,342	5,125	10	2.65
Paso del Norte, Tex.					2,074		62,817	66,695			33,251	23	.49
Passamaquoddy, Me.	605	13	668	135	1,323	730	66,012	71,664	60,405	384,414	20,608	18	.28
Pearl River (Shieldsborough), Miss.	117	77	129	98	8	189	5,893	3,790		515,049	7,715	5	1.30
Pensacola, Fla.	379	138	412	113	124	170	18,965	22,292		2,184,242	18,100	20	.81
Perth Amboy, N. J.	12	268	44	66	27	454	31,068	32,832		269,031	8,570	7	.26
Petersburg, Va.		292		261		331		99			3,180	4	32.12
Philadelphia, Pa.	1,341	743	1,013	1,318	21,397	1,099	14,589,845	14,661,896	33,493	33,722,861	403,631	268	.027
Plymouth, Mass.	1	1	2		42	36	31,445	31,511			2,360	2	.074
Portland and Falmouth, Me.	307	358	417	357	4,259	545	823,807	840,598	7,147,057	2,645,145	79,072	51	.094
Portsmouth, N. H.	79	4	69	4	137	85	2,862	3,593		73	8,667	8	2.41
Providence, R. I.	84	670	55	124	798	186	178,224	180,934		315	20,134	13	.11
Puget Sound, Wash. T.	800	118	875	65	371	153	26,633	79,264	635,096	2,117,341	41,305	29	.52
Richmond, Va.	26	1,177	70	554	39	82	9,662	10,737		2,471,213	8,090	10	.75
Saco, Me.	3		3		3	25	52	125			868	2	6.94
Sag Harbor, N. Y.		2				198		493			1,247	2	2.52
Salem, Mass.	114	7	117	8	140	100	24,234	25,321			7,386	7	.29
Saluria (Indianola), Tex.		12			932	26	81,418	83,159	7,336	138,215	16,256	11	.19
San Diego, Cal.	28	83	21	8	141	29	10,325	10,719	1,153	71,054	7,266	5	.67
Sandusky, Ohio	394	1,343	393	1,351	593	117	4,099	5,941		129,846	4,829	8	.81
San Francisco, Cal.	759	198	771	441	23,703	891	5,902,237	5,990,632	9,332,619	38,430,980	353,101	211	.058
Savannah, Ga.	257	398	252	385	229	131	52,204	56,476		20,304,806	21,146	19	.37
Saint Augustine, Fla.		8		1				252			883	6	3.49
Saint John's (Jacksonville), Fla.	32	351	30	309	38	87	2,564	4,068	181	42,200	4,575	6	1.12
Saint Mark's (Cedar Keys), Fla.		6	2	3		55		755		2,560	4,248	4	5.62
Saint Mary's, Ga.	7	3	12			3	152	297		44,153	1,870	3	6.29
Southern Oregon (Coos Bay), Oreg.						21		182			3,337	3	13.33
Stonington, Conn.	6	303	7	305	5	110	984	1,736		97	1,761	4	1.01
Superior (Marquette), Mich.	666	2,944	646	2,944	368	159	3,654	6,621		163,130	8,555	13	1.29
Tappahaunock, Va.		190				242		221			1,137	2	5.23
Tecbe (Brashear), La.	16	535	2	544	23	135		1,066		1,490	5,594	6	5.24
Vicksburg, Miss.								489			631	2	1.39



**No. 2.**—*STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the year ended June 30, 1886—Continued.*

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 \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Vermont (Burlington), Vt. ....	729	.....	680	13	18,955	29	\$656,560	\$684,296	.....	\$1,741,611	\$61,448	53	\$0.089
Waldoborough, Me. ....	486	13	527	12	513	467	1,045	4,233	.....	7,058	9,483	7	2.24
Wiscasset, Me. ....	8	9	15	11	45	129	533	1,070	.....	8,474	3,459	4	3.23
Wilmington, Cal. ....	38	157	8	172	74	30	60,584	61,625	.....	167,626	10,905	10	.17
Wilmington, N. C. ....	162	97	186	69	103	100	22,962	25,489	.....	4,390,330	12,216	11	.47
Willamette (Portland), Oreg. ....	62	196	137	123	678	123	203,623	209,607	\$901	5,734,084	24,566	20	.11
Yaquina, Oreg. ....	.....	25	.....	21	.....	6	.....	155	.....	.....	1,283	1	8.27
York, Me. ....	.....	.....	.....	.....	.....	11	.....	7	.....	.....	257	1	36.71
Yorktown (Newport News), Va. ....	33	343	200	175	15	248	4,598	7,231	.....	3,684,350	8,395	8	1.16
Total. ....	31,722	65,376	30,951	65,159	531,798	30,574	\$192,707,745	\$194,189,356	\$30,352,409	\$674,395,536	\$6,120,299	4,347	
Amount of expenses reported by collectors as above .....												\$6,120,299	
Other expenses not included in the above .....												307,314	
Total expenses of collecting revenue for year ended June 30, 1886 .....												\$6,427,613	

NOTE.—The transactions at Natchez were for 1 month, at Cairo 2 months, and at Saint Augustin 5 months.

*Aggregate receipts and expenses of collection for the fiscal years 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, and 1886.*

	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	6,667,825 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 .....	188,508,690 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	1886 .....	194,189,356 00	6,427,613 00	3.30

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.

**No. 3.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT during the fiscal year ended June 30, 1886, under act June 10, 1880.**

Port of destination.	Packages.	Invoice value.	Estimated duty.
Atlanta, Ga.....	12	\$1,908	\$1,525 00
Boston, Mass.....	32,672	1,728,826	982,393 55
Baltimore, Md.....	10,296	416,237	292,924 58
Buffalo, N. Y.....	29,614	566,079	294,012 09
Bath, Me.....	228	20,260	9,022 50
Cincinnati, Ohio.....	34,474	1,892,010	1,134,447 75
Cleveland, Ohio.....	6,000	401,707	202,238 15
Chicago, Ill.....	409,628	9,133,609	4,129,479 88
Denver, Colo.....	824	57,059	44,640 48
Detroit, Mich.....	17,445	423,493	140,102 71
Georgetown, D. C.....	744	65,134	27,364 40
Galveston, Tex.....	695	21,138	10,029 53
Hartford, Conn.....	8,656	916,437	399,686 80
Indianapolis, Ind.....	19,844	163,826	82,941 10
Kansas City, Mo.....	15,896	148,578	75,452 33
Louisville, Ky.....	10,543	335,160	356,357 09
Memphis, Tenn.....	797	28,231	17,546 45
Milwaukee, Wis.....	30,704	396,737	180,682 94
New York, N. Y.....	124,676	1,649,966	292,815 03
New Haven, Conn.....	276	21,904	14,901 45
New Orleans, La.....	9,215	59,748	40,002 19
Pittsburgh, Pa.....	32,897	387,815	208,972 10
Portland, Me.....	4,418	56,132	28,769 62
Portland, Oreg.....	199	18,390	14,527 12
Philadelphia, Pa.....	90,714	3,423,304	1,922,780 41
Providence, R. I.....	6,517	403,865	189,576 49
Port Huron, Mich.....	30,143	319,510	738 28
Richmond, Va.....	210	7,712	5,633 00
Rochester, N. Y.....	3,625	326,256	198,494 18
San Francisco, Cal.....	37,732	2,868,342	1,681,896 39
Savannah, Ga.....	689	22,440	16,399 68
Saint Louis, Mo.....	391,757	2,583,473	1,227,689 79
Saint Joseph, Mo.....	1,825	55,180	31,327 92
Saint Paul, Minn.....	9,583	291,771	122,267 30
Toledo, Ohio.....	845	27,710	16,666 78
Wilmington, Del.....	331	15,157	671 81
Total.....	1,374,224	\$29,255,104	\$14,403,996 87

*Comparative statement of the quantity, value, and estimated duties thereon of unappraised merchandise transported from ports of first arrival to ports of destination during the years specified.*

Year.	Packages.	Invoice value.	Estimated duty.
1879.....	249,811	\$8,745,063	\$4,284,880 54
1880.....	329,886	13,125,758	6,169,710 85
1881.....	353,901	14,519,474	6,604,447 26
1882.....	539,183	21,440,540	10,186,940 14
1883.....	1,120,619	26,283,922	12,225,630 46
1884.....	1,423,262	27,896,567	12,323,879 82
1885.....	1,122,528	25,860,893	11,751,109 34
1886.....	1,374,224	29,255,104	14,403,996 87

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.....	52,462	\$469,506	\$140,223 62
Baltimore, Md.....	18,264	477,214	265,900 53
Chicago, Ill.....	19	512	338 37
Detroit, Mich.....	3,708	52,296	16,121 77
New York, N. Y.....	375,696	18,541,171	10,772,986 94
New Orleans, La.....	342,204	2,148,043	1,084,888 37
Philadelphia, Pa.....	117,085	3,070,733	1,389,077 00
Port Huron, Mich.....	44,734	243,023	63,743 00
Portland, Me.....	196,814	957,548	322,988 37
San Francisco, Cal.....	223,238	3,295,058	347,728 90
Total.....	1,374,224	\$29,255,104	\$14,403,996 87

**No. 4.—STATEMENT of SUGARS REMAINING in WAREHOUSE June 30, 1885.  
ESTIMATED and ACTUAL QUANTITY and CLASSIFICATION.**

District or port, quantities in warehouse, imported, exported, &c.	Entered at 1½ cents.	At 2 cents, not above No. 13, D. S.	At .014. 75°.
<b>NEW YORK.</b>			
Quantity in warehouse June 30, 1885.....	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Estimated quantity as entered.....	397, 112, 931	827, 796, 659	95
Actual quantity as liquidated.....			17, 838, 235
Quantity exported from warehouse.....		156, 670	76, 519
Quantity in warehouse June 30, 1886.....			
<b>PHILADELPHIA.</b>			
Quantity in warehouse, June 30, 1885.....			
Estimated quantity as entered.....			9, 250
Actual quantity as liquidated.....			363, 489
Quantity exported from warehouse.....	None		
Quantity in warehouse June 30, 1886.....			
<b>BOSTON.</b>			
Quantity in warehouse June 30, 1885.....			18, 164
Estimated quantity as entered.....			
Actual quantity as liquidated.....			10, 208
Quantity exported from warehouse.....			
Quantity in warehouse June 30, 1886.....			
<b>SAN FRANCISCO.</b>			
Quantity in warehouse June 30, 1885.....			15, 283
Estimated quantity as entered.....		5, 737, 073	
Actual quantity as liquidated.....		232, 584	486, 193
Quantity exported from warehouse.....		3, 881	
Quantity in warehouse June 30, 1886.....			74, 684
Quantity imported free under Hawaiian treaty.....		133, 528, 543	
<b>NEW HAVEN.</b>			
Quantity in warehouse June 30, 1885.....		2, 641, 231	
Estimated quantity as entered.....			
Actual quantity as liquidated.....			
Quantity exported from warehouse.....	None		
Quantity in warehouse June 30, 1886.....	None		
<b>PORTLAND, ME.</b>			
Quantity in warehouse June 30, 1885.....			
Estimated quantity as entered.....			
Actual quantity as liquidated.....			
Quantity exported from warehouse.....	None		
Quantity in warehouse June 30, 1886.....			
<b>NEW ORLEANS.</b>			
Quantity in warehouse June 30, 1885.....		83	
Estimated quantity as entered.....		11, 699, 255	
Actual quantity as liquidated.....			
Quantity exported from warehouse.....	None		
Quantity in warehouse June 30, 1886.....	None		
<b>PORTLAND, OREG.</b>			
Quantity in warehouse June 30, 1885.....			
Estimated quantity as entered.....			
Actual quantity as liquidated.....			18, 833
Quantity exported from warehouse.....			7, 180
Quantity in warehouse June 30, 1886.....			
Classification of sugars imported at the ports named during the fiscal year ending June 30, 1886:			
New York.....			17, 838, 235
Philadelphia.....			363, 489
Boston.....			10, 208
San Francisco.....		232, 584	486, 193
New Haven.....			
Portland, Me.....			
New Orleans.....			
Portland, Oreg.....			18, 833
Total.....		232, 584	18, 716, 958
Free under Hawaiian treaty, San Francisco.....		133, 528, 543	

SUPERVISING SPECIAL AGENT.

and IMPORTED and EXPORTED from that date to June 30, 1886, showing the  
the DUTIES THEREON, and AVERAGE DUTY PER POUND.

At .0144. 76°.	At .0148. 77°.	At .0152. 78°.	At .0156. 79°.	At .016. 80°.	At .0164. 81°.	At .0168. 82°.	At .0172. 83°.
<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
7,696,368 288,584	8,901,834	8,319,613	24,953,437	37,877,395	49,014,653	44,503,196	58,844,373
114,963	12,263	21,458		266,268	4,936	723,494	48,628
400,186	495,654	199,950	487,196	10,830,725 6,200,457	6,095,187	2,593,384 10,723,224	1,551,807 4,755,126
94,427		3,380	322,066	127,012	107,622		165,601
			56,412	64,390	1,494,368	1,121,653	5,988,413
	121,199	113,531	81,756	2,880,165	4,106,876	18,399,565 31,005,839	8,472,800 13,593,443
			5,371		534,087	11,922,047	3,304,049
			19,609		404,524	433,273	
23,072	110,767		139,695		66,980	14,280	85,995
	31,983						
		13,808		8,899	36,702	48,118	
			41,377			9,519	
		83,788	25,054	74,536	95,039	100,949	52,512
				22,931			5,050
7,696,368 400,186	8,901,834 495,654	8,319,613 199,950	24,953,437 487,196	37,877,395 6,200,457	49,014,653 6,095,187	44,503,196 10,723,224	58,844,373 4,755,126
	121,199	113,531	81,756	2,880,165	4,106,876	31,005,839	13,593,443
23,072	110,767		139,695		66,980	14,280	85,995
		13,808		8,899	36,702	48,118	51,637
		83,788	25,054	74,536	95,039	82,348	52,512
				22,931		100,949	5,050
8,119,626	9,629,454	8,730,690	25,687,138	47,064,383	59,415,437	86,429,836	77,388,136

**No. 4.—STATEMENT of SUGARS REMAINING in WAREHOUSE June 30, 1885,**

District or port, quantities in warehouse, imported, exported, &c.	At .0176. 84°.	At .018. 85°.	At .0184. 86°.
<b>NEW YORK.</b>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			266
Actual quantity as liquidated	73,469,814	86,642,068	111,406,652
Quantity exported from warehouse		149,611	218,074
Quantity in warehouse June 30, 1886			
<b>PHILADELPHIA.</b>			
Quantity in warehouse June 30, 1885	372,072	1,031,162	333,293
Estimated quantity as entered	2,441,424	101,193,107	11,937,204
Actual quantity as liquidated	11,169,631	16,206,834	13,756,698
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886	111,402	111,169	1,527,332
<b>BOSTON.</b>			
Quantity in warehouse June 30, 1885	3,636,354	1,032,308	1,998,315
Estimated quantity as entered	3,566,321	942,268	73,024,637
Actual quantity as liquidated	7,232,829	10,985,385	19,182,953
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886	737,058	2,697,704	3,792,872
<b>SAN FRANCISCO.</b>			
Quantity in warehouse June 30, 1885			409,973
Estimated quantity as entered			
Actual quantity as liquidated	15,490	38,282	82,463
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886		10,714	1,195
Quantity imported free under Hawaiian treaty			
<b>NEW HAVEN.</b>			
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			
Actual quantity as liquidated	109,456	185,521	161,188
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
<b>PORTLAND, ME.</b>			
Quantity in warehouse June 30, 1885		15,473	130,203
Estimated quantity as entered			
Actual quantity as liquidated	173,666	535,483	504,476
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886		145,276	
<b>NEW ORLEANS.</b>			
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			
Actual quantity as liquidated			228,852
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
<b>PORTLAND, OREG.</b>			
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			
Actual quantity as liquidated			
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
Classification of sugars imported at the ports named during the fiscal year ending June 30, 1886:			
New York	73,469,814	86,642,068	111,406,652
Philadelphia	11,169,631	16,206,834	13,756,698
Boston	7,232,829	10,985,385	19,182,953
San Francisco	15,490	38,282	82,463
New Haven	109,456	185,521	161,188
Portland, Me	173,666	535,483	504,476
New Orleans			228,852
Portland, Oreg			
<b>Total</b>	<b>92,170,886</b>	<b>114,593,573</b>	<b>145,323,282</b>
Free under Hawaiian treaty, San Francisco			

and IMPORTED and EXPORTED from that date to June 30, 1886, &amp;c.—Continued.

At .0188. 87°.	At .0192. 88°.	At .0196. 89°.	At .02. 90°.	At .0204. 91°.	At .0208. 92°.	At .0 12. 93°.	At .0216. 94°.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
164,691,065 884,262	154,951,107 1,257,855	290 98,843,586 171,854	44,026,793 52,745,257 190,966	29,985,340 121,501	29,847,485 9,477	61,019,247	109,112,219
756,654 1,332,087 22,555,708	2,430,089 479,216 17,886,604	3,583,281 15,510,636	2,447,375 958,988 5,980,536	398,350 3,108,763	1,022,029 8,039,596	282,472 21,519,175	24,683,679
2,942,529	1,104,094	2,376,880	531,553	127,761	294,803	273,066	1,532,968
7,810,916 3,057,503 26,559,932	7,795,174 18,287,585 34,402,713	16,518,875 24,550,654 30,749,166 1,911,872 7,911,684	11,124,458 106,072,393 34,121,450	9,232,900 3,331,856 20,722,301	2,672,001 4,116,525	1,163,455 3,503,112	1,238,844 23,391,418 5,951,231
6,592,088	3,615,025		7,910,634	5,925,319	688,917	571,041	953,516
368,310 1,120,000 198,761 3,499	1,883,451 450,246 4,555 39,935	874,779 834,296	11,907 440,246 25,633	1,637 924,454 1,390 4,434	6,928 705,804 10,369	294 842,201 34,384	789,573 11,169 28,756
5,177	53,406	19,772	77,760	40,882			
167,596	363,387	567,145	459,267	20,088	59,860		
1,268,497	174,135 7,765,392 1,941,998	1,332,090 613,920 6,340,745 713,365	1,084,184 21,595,690 5,175,036	432,228 3,179,873	1,228,643	11,484	271,957
681,820	2,053,582	3,118,249	849,484	166,707			540
164,691,065 22,555,708 26,559,932 198,761 167,596 2,648,465 681,820	154,951,107 17,886,664 34,402,713 450,246 363,387 1,041,998 2,053,582	98,843,586 15,510,636 30,749,166 834,296 567,145 6,340,745 3,118,249	52,745,257 5,980,536 34,121,450 449,246 459,267 5,175,036 849,484	29,985,340 3,108,763 20,722,301 924,454 20,088 3,179,873 166,707	29,847,485 8,039,596 4,116,525 705,804 59,860 1,228,643	61,019,247 21,519,175 3,503,112 842,201 11,484	109,112,219 24,683,679 5,951,231 789,573 271,957 540
217,503,347	212,049,697	155,963,823	99,780,276	58,107,526	43,997,913	86,895,219	140,869,199

**No. 4.—STATEMENT of SUGARS REMAINING in WAREHOUSE June 30, 1885,**

District or port, quantities in warehouse, imported, exported, &c.	At .022. 95°.	At .0224. 96°.	At .0228. 97°.
<b>NEW YORK.</b>			
Quantity in warehouse June 30, 1885	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Estimated quantity as entered	516,434,426		
Actual quantity as liquidated	187,531,173	199,219,961	105,341,062
Quantity exported from warehouse	1,023,119	23,167	
Quantity in warehouse June 30, 1886			
<b>PHILADELPHIA.</b>			
Quantity in warehouse June 30, 1885	3,232,204	2,632,197	3,214,493
Estimated quantity as entered	149,922,703		
Estimated quantity as liquidated	46,553,198	33,432,127	4,522,989
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886	5,646,806	3,939,857	73,871
<b>BOSTON.</b>			
Quantity in warehouse June 30, 1885	5,771,383	27,172,804	24,284,050
Estimated quantity as entered	8,867,206	91,427,381	
Actual quantity as liquidated	9,918,957	43,064,207	50,675,311
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886	2,224,918	10,642,341	13,616,973
<b>SAN FRANCISCO.</b>			
Quantity in warehouse June 30, 1885		3,365	
Estimated quantity as entered	2,998,833		
Actual quantity as liquidated	1,592,238	1,244,694	464,407
Quantity exported from warehouse	39,653	3,365	
Quantity in warehouse June 30, 1886	178,648	42,238	47,376
Quantity imported free under Hawaiian treaty			
<b>NEW HAVEN.</b>			
Quantity in warehouse June 30, 1885		189,931	
Estimated quantity as entered			
Actual quantity as liquidated		399,357	140,107
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
<b>PORTLAND, ME.</b>			
Quantity in warehouse June 30, 1885		343,367	
Estimated quantity as entered			
Actual quantity as liquidated		3,098,075	2,478,128
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			515,817
<b>NEW ORLEANS.</b>			
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			
Actual quantity as liquidated	1,233,879	4,005,941	1,749,297
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
<b>PORTLAND, OREG.</b>			
Quantity in warehouse June 30, 1885			
Estimated quantity as entered			
Actual quantity as liquidated			
Quantity exported from warehouse			
Quantity in warehouse June 30, 1886			
Classification of sugars imported at the ports named during the fiscal year ending June 30, 1886:			
New York	187,531,173	199,219,961	105,341,062
Philadelphia	46,553,198	33,432,127	4,522,989
Boston	9,918,957	43,064,207	50,675,311
San Francisco	1,592,238	1,244,694	464,407
New Haven		399,357	140,107
Portland, Me.		3,098,075	2,478,128
New Orleans	1,233,879	4,005,941	1,749,297
Portland, Oreg.			
<b>Total</b>	<b>246,829,445</b>	<b>284,464,362</b>	<b>165,371,301</b>
Free under Hawaiian treaty, San Francisco			

and IMPORTED and EXPORTED from that date to June 30, 1886, &amp;c.—Continued.

At .0232. 98°.	At .0236. 99°.	At 2½ cents. 15-16.	At 3 cents. 16-20.	At 3½ cents. 20.	Total.	Total duties.	Average per pound.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		
		235	836	13,753	310,984,901		
4,226,225		1,950,861	5,881	15,143	1,785,386,294	\$35,748,027 66	.02002+
		116,160			1,728,953,250	35,168,551 74	.02034
					4,687,819	91,926 10	.01969
					322,606,787		
					22,927,676	470,054 53	.0205 +
					283,274,895	5,679,903 97	.02005
					274,644,703	5,507,636 10	.02005
					21,414,199	440,687 62	.02057
8,435,755	960,296	54,680			139,655,968	2,915,357 57	.0208 +
				3,851	383,445,438	7,706,700 70	.02009
16,073,608		236,500		3,851	369,413,048	7,424,952 74	.02009
		18,334			1,930,206	37,976 87	.01969+
3,209,837		218,166			87,055,647	1,749,694 60	.02011
		80,727	12,898	24,385	4,551,340	86,166 26	.01893
		158,385	57,520		10,425,099	212,799 00	.02040
103,692	38,427	465,372	13,065		10,412,277	216,854 23	.02082
		222,460		13,437	290,901	7,946 85	.02849
		31,229	1,826		566,903	11,614 23	.02048
		57,716,594	762,932		192,008,069	4,280,665 15	.02229
					435,046	8,962 27	.0206+
					2,641,531	32,824 62	
					2,826,356	55,781 50	.01973
					4,831,073	94,972 30	.01965
		300			29,975,302	593,050 40	.01978
		300			28,020,207	566,297 27	.01985
					1,274,452	28,357 91	
					83	1 66	.02
125,175					11,690,255	233,985 10	
					14,241,507	297,397 92	.02088
		11,510			30,343	580 18	.01912
		12,474			19,654	443 55	.0225
4,226,225		1,950,861	5,881	15,143	1,728,953,250	35,168,551 74	.02034
					274,644,703	5,507,636 10	.02005
16,073,608		236,500		3,851	369,413,048	7,424,952 74	.02009
103,692	38,427	465,372	13,065		10,412,277	216,854 23	.02082
					2,826,356	55,781 50	.01973
		300			28,020,207	566,297 27	.01985
125,175					14,241,507	297,397 92	.02088
		11,510			30,343	580 18	.01912
20,528,700	38,427	2,664,543	18,946	18,994	2,428,541,191	\$49,238,051 68	.02027
		57,716,594			192,008,069	\$4,280,665 15	.02229





(No. 18.)

## REPORT OF THE CHIEF OF THE DIVISION OF REVENUE MARINE.

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., November 1, 1886.*

SIR: I have the honor to make the following report in relation to the Revenue Marine:

The performance of the regular duties of this Service has been continued with fidelity, energy, and freedom from disaster.

Thirty-eight vessels, carrying a complement of 995 officers and men, have been employed during the past year. The following is a statistical statement of their work:

Aggregate number of miles cruised by vessels.....	344,681
Number of merchant vessels boarded and examined.....	23,304
Number of merchant vessels found violating law in some particular and seized or reported to proper authorities.....	1,688
Fines or penalties of vessels so seized or reported.....	\$651,199.07
Number of vessels in distress assisted.....	313
Value of vessels and their cargoes imperiled by the sea to which assist- ance was rendered.....	\$6,738,569.00
Number of persons on board vessels assisted.....	2,888

One hundred and fifty-four persons were picked out of the water and saved from drowning.

In addition to the efficient guarding of the coasts of the United States, various special duties have been executed in a highly creditable manner.

The revenue-marine steamer "Rush," commanded by Captain Hooper, was dispatched from San Francisco January 2, 1886, in search of the whaling bark Amethyst, reported lost, or in need of succor, in the ice in Behring Sea, and cruised for more than six weeks, covering a distance of 6,475 miles on this mission.

Under the command of Captain Healy, the Revenue-Marine steamer Bear left San Francisco in May, visiting Ounalaska, the Pribylov Islands, and proceeding as far north as Point Barrow, in the Arctic Ocean. On her return, Lieutenant Stoney, United States Navy, and his exploring party, were received on board at Hotham Inlet, by request of the Navy Department. Twenty-five miners, without means of transportation, and two seamen from the whaling fleet in need of medical treatment, were also brought down from St. Michael's.

Since the return of the Bear to San Francisco, in October, the result of her explorations seems to leave no hope of the survival of the Amethyst or any of her company.

Under special orders to cruise in the waters of Alaska, and principally in the vicinity of the Seal Islands, the Revenue-Marine steamer Corwin, under the command of Captain Abbey, put to sea June 10, 1886. July 17 seizure was made of the schooner San Diego, and

August 1 and 2 of the schooners Thornton, Carolena, and Onward, all engaged in the unlawful killing of seals. The parties engaged on board of these vessels were taken to Sitka, and there tried, convicted, and sentenced to fine and imprisonment. After visiting various points in Alaska, the Corwin returned to her station at Astoria.

Other vessels of the Revenue-Marine fleet have proved their efficiency in scenes of trial and danger; the Dix, at Key West, at the time of the fire, rendered valuable aid in its suppression, sheltered and fed many homeless persons, guarded property from depredation, and preserved order; the McCulloch afforded shelter to one hundred and seventy persons immediately after the earthquake shocks at Charleston; the Penrose proceeded to Sabine Pass, Texas, shortly after the flood, for the rescue of those who had survived and the recovery of the remains of those who had perished, and distributed the supplies forwarded to relieve the destitute; the Woodbury, at the time of the recent fire at Eastport, Me., did good service in assisting and protecting the people of that place.

Material assistance has been given, as customary, by the Revenue Marine to the Life-Saving Service. Boats, stores, and supplies have been transported and delivered. The distance cruised while performing these services aggregated 18,988 miles.

The expenditure of the Revenue-Marine Service and the protection of seal-fisheries in Alaska for the year 1885 was \$880,232.48.

Several of the vessels of the Revenue-Marine fleet are now worn out by hard service, and should be replaced by new ones of improved construction. Suitable appropriations are needed, especially for a new vessel in place of the steamer McLane, lately withdrawn from Galveston as unseaworthy, and also for a steamer to replace one of those now on the New York station.

Respectfully submitted.

PETER BONNETT,  
*Chief Revenue-Marine Division.*

Hon. DANIEL MANNING,  
*Secretary of the Treasury.*

## APPENDIX J.

### LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

DEPARTMENT OF THE INTERIOR,  
*Washington, September 11, 1886.*

SIR: I have the honor to acknowledge the receipt of your letter of 25th August, 1886, requesting to be furnished with statement of liabilities of the United States to Indian tribes under treaty stipulations, &c.

I herewith inclose statement furnished from the Office of Indian Affairs, with copy of letter of the Commissioner of Indian Affairs of 10th instant forwarding the same.

I have the honor to be, very respectfully,

H. L. MULDROW,  
*Acting Secretary.*

The SECRETARY OF THE TREASURY.

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DEPARTMENT OF THE INTERIOR,  
OFFICE OF INDIAN AFFAIRS,  
*Washington, September 10, 1886.*

SIR: In accordance with the request of the honorable Secretary of the Treasury, contained in his letter dated the 25th ultimo, addressed to you and referred on the 29th ultimo, I have the honor to submit herewith a statement showing the liabilities of the United States to Indian tribes under treaty stipulations, that it may be laid before Congress with the annual report of the Secretary for the present year.

Very respectfully,

J. D. C. ATKINS,  
*Commissioner.*

The SECRETARY OF THE INTERIOR.

## STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Twelve installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$330,000 00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	do	\$12,000 00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	4,500 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.	40,000 00	.....	.....	.....
Assinaboines	do	do	do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	do	Eighth article treaty of September 1, 1868.	do	80,000 00	.....	.....	.....
Choyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Eleven installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	220,000 00	.....	.....
Do.....	Purchase of clothing, same article	do	do	12,000 00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	do	Vol. 15, p. 597, § 13	6,500 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.	Six installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3	.....	6,000 00	.....	.....
Chippewas, Pillager and Lake Winnebagoish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Eight installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	181,333 28	.....	.....
Choctaws.....	Permanent annuities	Second article treaty of November 10, 1805, \$3,000; thirteenth article treaty of October 18, 1826, \$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	400,000 00
Do.....	Smiths, shops, &c.....	do.....	Vol. 7, p. 287, \$8.....		1,110 00	22,200 00
Do.....	Wheelwright, permanent.....	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, \$8; vol. 11, p. 700, \$5.		600 00	12,000 00
Do.....	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and 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, 1886, 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; twelve installments of \$15,000 each, due, estimated.	Vol. 15, p. 651, \$9.	180,000 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.	Three installments, of \$1,500 each, due.	Vol. 15, p. 651, \$7.		4,500 00	
Do.....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at.....	Vol. 15, p. 651, \$8	1,500 00		
Do.....	Twenty-five installments, of \$30,000 each, in cash or otherwise, under the direction of the President.	Twenty installments of \$30,000 each, due.	Act of April 11, 1882.		600,000 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).		30,000 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		4,408 78	88,175 68
Miamies of Kansas.....	Permanent provision for smith's shops and miller, &c.	Say \$411.43 for shop and \$262.62 for miller.	Vol. 7, p. 191, \$5		674 05	13,481 00
Do.....	Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol. 10, p. 1094, \$3		1,094 24	21,884 81

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 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
Moleis .....	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.	Twelve installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6	.....	\$144,000 00	.....	.....
Do .....	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Two installments, of \$30,000 each, due.	...do .....	.....	60,000 00	.....	.....
Do .....	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at .....	Vol. 15, p. 658, § 7	9,000 00	.....	.....	.....
Omahas .....	Twelve installments, fourth series, in money or otherwise.	Eight installments, fourth series, of \$10,000 each, due.	Vol. 10, p. 1044, § 4	.....	80,000 00	.....	.....
Osages .....	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, § 6	.....	.....	3,456 00	69,120 00
Do .....	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865 .....	Vol. 14, p. 687, § 1	.....	.....	15,000 00	300,000 00
Otoes and Missourians.	Twelve installments, last series, in money or otherwise.	Eight installments, of \$5,000 each, due.	Vol. 10, p. 1039, § 4	.....	40,000 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.	Two installments, of \$8,000 each, due.	Vol. 12, p. 997, \$2.		16, 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.	20, 000 00		
Pottawatomies.....	Permanent annuity in money.....	August 3, 1795.....	Vol. 7, p. 51, \$4.			357 80
Do.....	do.....	September 30, 1809.....	Vol. 7, p. 114, \$3.			178 90
Do.....	do.....	October 2, 1818.....	Vol. 7, p. 185, \$3.			894 50
Do.....	do.....	September 20, 1828.....	Vol. 7, p. 317, \$2.			715 60
Do.....	do.....	July 29, 1829.....	Vol. 7, p. 330, \$2.			5, 724 77
Do.....	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, \$3; Vol. 7, p. 318, \$2; Vol. 7, p. 321, \$2.			1, 008 99
Do.....	Permanent provision for furnishing salt.....	July 29, 1829.....	Vol. 7, p. 320, \$2.			156 54
Do.....	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, \$2; Vol. 9, p. 855, \$10.			107 34
Do.....	For interest on \$230,064.20, at 5 per cent.....	June 5 and 17, 1846.....	Vol. 9, p. 855, \$7.			11, 563 21
Pottawatomies of Huron.....	Permanent annuities.....	November 17, 1808.....	Vol. 7, p. 106, \$2.			400 00
Quapaws.....	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$500 for smith, &c.	Vol. 7, p. 425, \$3.	1, 500 00		
Sacs and Foxes of Mississippi.....	Permanent annuity.....	Treaty of November 3, 1804.....	Vol. 7, p. 85, \$3.			1, 000 00
Do.....	Interest on \$200,000, at 5 per cent.....	Treaty of October 21, 1837.....	Vol. 7, p. 541, \$2.			10, 000 00
Do.....	Interest on \$800,000, at 5 per cent.....	Treaty of October 21, 1842.....	Vol. 7, p. 596, \$2.			40, 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
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
Do.....	Interest on \$70,000, at 5 per cent.....	Support of schools, &c.....	Vol. 14, p. 757, \$3.			3, 500 00
Senecas.....	Permanent annuity.....	September 9 and 17, 1817.....	Vol. 7, p. 161, \$4; Vol. 7, p. 179, \$4.			1, 000 00
Do.....	Smith and smith-shop and miller, permanent.	February 28, 1821.....	Vol. 7, p. 349, \$4.			1, 660 00
Senecas of New York.....	Permanent annuities.....	February 19, 1841.....	Vol. 4, p. 442.....			6, 000 00
Do.....	Interest on \$75,000, at 5 per cent.....	Act of June 27, 1846.....	Vol. 9, p. 35, \$2.			3, 750 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
Senecas and Shawnees.....	Permanent annuity.....	Treaty of September 17, 1818.....	Vol. 7, p. 179, \$4.			1, 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, § 3 ..	.....	.....	2,000 00	40,000 00
Shoshones and Bannacks:							
Shoshones .....	For the purchase of clothing for men, women, and children, thirty installments.	Thirteen installments due, estimated at \$10,000 each.	Vol. 15, p. 676, § 9 ..	.....	\$130,000 00	.....	.....
Do .....	For pay of physicians, 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.	Thirteen installments due, estimated at \$5,000 each.	Vol. 15, p. 676, § 9 ..	.....	65,000 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.	Thirteen installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10 ..	.....	1,090,000 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.	Thirteen installments, of \$200,000 each, due; estimated.	do .....	.....	2,600,000 00	.....	.....
Do .....	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated .....	Vol. 15, p. 638, § 13 ..	10,400 00	.....	.....	.....
Do .....	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do .....	Vol. 19, p. 256, § 5 ..	1,100,000 00	.....	.....	.....
Tabeguache band of Utes.	Pay of blacksmith .....	do .....	Vol. 13, p. 675, § 10 ..	720 00	.....	.....	.....

Tabeguache, Mua- che, Capote, Wee- minuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	.....do.....	Vol. 15, p. 627, § 9.	220 00	.....	.....	.....
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	.....do.....	Vol. 15, p. 622, § 15	7,800 00	.....	.....	.....
Do.....	Thirty installments, of \$30,000 each, to be ex- pended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Twelve installments, each \$30,000, due.	Vol. 15, p. 622, § 11	.....	360,000 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	.....	.....	.....
Winnabagoes.....	Interest on \$304,909.17, 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.	Two installments due, of \$25,000 each.	Vol. 11, p. 744, § 4.	.....	50,000 00	.....	.....
Do.....	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of \$15,000 each, due.	.....do.....	.....	300,000 00	.....	.....
Total.....	.....	.....	.....	1,445,190 00	7,056,833 28	349,251 98	6,024,639 99